

EXHIBIT A

Alberto Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**DECLARATION OF JUSTIN R. ALBERTO IN SUPPORT OF
APPLICATION FOR AN ORDER PURSUANT TO 11 U.S.C. §§ 328(a) AND 1103
AUTHORIZING AND APPROVING THE RETENTION AND EMPLOYMENT
OF COLE SCHOTZ P.C. AS SPECIAL REAL ESTATE COUNSEL, EFFICIENCY
COUNSEL AND DELAWARE COUNSEL TO THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS EFFECTIVE AS OF SEPTEMBER 24, 2024**

Justin R. Alberto, hereby declares, pursuant to 28 U.S.C. § 1746, as follows:

1. I am a member of the law firm of Cole Schotz P.C. ("Cole Schotz"), which maintains offices for the practice of law at 500 Delaware Avenue, Suite 1410, Wilmington, Delaware. Cole Schotz also maintains offices in Boca Raton, Florida; Baltimore, Maryland; Hackensack, New Jersey; New York, New York; and Dallas, Texas.

2. This Declaration is submitted pursuant to sections 328(a) and 1103(b) of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Rule 2014-1 and in support of the *Application of the Official Committee of Unsecured Creditors for an Order Pursuant to 11 U.S.C. §§ 328(a) and 1103 Authorizing and Approving the Retention and Employment of Cole Schotz P.C. as*

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors' corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

Special Real Estate Counsel, Efficiency Counsel and Delaware Counsel to the Official Committee of Unsecured Creditors Effective as of September 24, 2024 (the “Application”).²

3. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein. To the extent that any information disclosed herein requires supplementation, amendment or modification upon Cole Schotz’s completion of further analysis or as additional information becomes available to it, a supplemental declaration will be filed with the Court.

Cole Schotz’s Disinterestedness

4. In connection with its proposed retention by the Committee in the Chapter 11 Cases, Cole Schotz researched its client database to determine whether it has relationships with any of the entities or persons that were identified to Cole Schotz as creditors or parties in interest in these Chapter 11 Cases (the “Interested Parties”), as set forth on Schedule 1 attached hereto and incorporated herein (the “Interested Party List”). In addition, a list of the Interested Parties was sent via email to all employees of Cole Schotz for their individual review and response.

5. To the extent such a search indicated that Cole Schotz has, or previously had, a relationship with any of the Interested Parties within the last three (3) calendar years, the identities of such parties and Cole Schotz’s relationship with such parties are set forth on Schedule 2 attached hereto. Further, each of the representations identified on Schedule 2 are wholly unrelated to the Debtors and their Chapter 11 Cases.

6. Through its analysis, Cole Schotz determined that it has no connections with the Debtors, creditors of the Debtors, their respective attorneys and accountants, the U.S. Trustee or any person employed in the Office of the U.S. Trustee, Judges for the United States Bankruptcy

² Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Application.

Court for the District of Delaware (and certain staff members) over the last three (3) calendar years, except as set forth above or on Schedule 2 attached hereto.

7. Further, as part of its diverse practice, Cole Schotz appears in numerous cases, proceedings and transactions involving many different professionals, including other attorneys, accountants, financial consultants and investment bankers, some of whom are or represent potential parties in interest in the Chapter 11 Cases. Cole Schotz does not, and will not, represent any such professional in the Chapter 11 Cases.

8. Based on the results of Cole Schotz's analysis, and except as otherwise disclosed herein, Cole Schotz does not hold or represent any interest adverse to the Committee, the Debtors or their estates.

9. To the best of my knowledge, information and belief after reasonable inquiry, Cole Schotz is disinterested within the meaning of section 101(14) of the Bankruptcy Code, in that neither I, Cole Schotz nor any of its members, special counsel or associates:

- (a) are creditors, equity security holders or insiders of the Debtors;
- (b) are, or within two years before the Petition Date were, a director, officer or employee of the Debtors; or
- (c) have an interest materially adverse to the interest of the estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with or interest in the Debtors or for any other reason.

Cole Schotz's Rates and Billing Practices

10. Cole Schotz intends to apply for compensation for professional services rendered in connection with the Chapter 11 Cases subject to the approval of this Court and in compliance with applicable provisions of the Bankruptcy Code, Bankruptcy Rules, Local Rules and orders of the Court entered in these Chapter 11 Cases concerning compensation of professionals, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by Cole

Schotz. The attorneys and paralegals primarily responsible for representing the Committee and their current standard hourly rates are:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>
Justin R. Alberto	Member	\$925 per hour
Stacy L. Newman	Member	\$800 per hour
Sarah A. Carnes	Member	\$900 per hour
Jack M. Dougherty	Associate	\$575 per hour
Melissa M. Hartlipp	Associate	\$430 per hour
Michael A. Solimani	Law Clerk	\$405 per hour
Larry Morton	Paralegal	\$400 per hour

11. In addition, other attorneys, paralegals and staff may be involved as necessary and appropriate to represent the Committee. The current rates of Cole Schotz members, special counsel, associates, paralegals and litigation support specialists are as follows:

<u>Professional</u>	<u>Rates</u>
Members	\$615.00 to \$1575.00 per hour
Associates and Special Counsel	\$385.00 to \$840.00 per hour
Paralegals	\$315.00 to \$460.00 per hour
Litigation Support Specialists	\$295.00 to \$535.00 per hour

These rates are subject to change in accordance with Cole Schotz's billing practice and procedures. Cole Schotz will advise the Committee, the Debtors and the U.S. Trustee of any increases in its hourly rates.³

12. In addition, it is Cole Schotz's policy to charge its clients in all areas of practice for all other expenses incurred related to the representation. The expenses charged to clients include, among other things, facsimile (outgoing only) toll and other charges, external teleconferencing, mail and express mail charges, special or hand delivery charges, photocopying, scanning and printing charges, travel expenses, expenses for "working meals", computerized research, transcription costs, as well as non-ordinary overhead expenses such as secretarial and other

³ Cole Schotz generally increases its rates on or about September 1 of each year. .

overtime. Cole Schotz will charge for these expenses in a manner and at rates consistent with charges made generally to its other clients.

13. No agreement exists, nor will any be made, between Cole Schotz and any other person regarding the sharing of compensation received by Cole Schotz for its services in these Chapter 11 Cases, as described in Bankruptcy Rule 2016.

Attorney Statement Pursuant to Revised UST Guidelines

14. Cole Schotz shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Chapter 11 Cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Rules and any other applicable procedures and orders of the Court. Cole Schotz also intends to make a reasonable effort (taking into account the particular facts and circumstances of these cases) to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013* (the "Revised UST Guidelines"), both in connection with this Application and the interim and final fee applications to be filed by Cole Schotz in the Chapter 11 Cases. While Cole Schotz is agreeing to do so in these cases, this statement regarding the Revised UST Guidelines is made for these cases only and with a full and express reservation of rights with respect to any other case(s) or matter(s).

15. The following is provided in response to the request for additional information set forth in Paragraph D.1. of the Revised UST Guidelines:

Question	Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement?
Response	No. Cole Schotz professionals working on this matter will bill at their standard hourly rates.

Question	Do any of the professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case?
Response	No.
Question	If you represented the client in the 12 months prepetition, disclose your billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If your billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.
Response	Cole Schotz did not represent the Committee during the 12 months preceding the filing of the Chapter 11 Cases.
Question	Has your client approved your prospective budget and staffing plan, and, if so for what budget period?
Response	Cole Schotz expects to develop a prospective budget and staffing plan to reasonably comply with the U.S. Trustee's request for information and additional disclosures, as to which Cole Schotz reserves all rights.

16. Cole Schotz, as proposed counsel to the Committee, will report directly to the Committee. During the course of these Chapter 11 Cases, Cole Schotz and MWE will reasonably coordinate responsibilities and services rendered to the Committee to avoid any unnecessary duplication and inefficiencies.

I hereby declare under the penalty of perjury that the foregoing is true and correct.

Executed on October 18, 2024
Wilmington, Delaware

/s/ Justin R. Alberto
Justin R. Alberto

SCHEDULE 1

List of Potential Parties in Interest

Potential Parties in Interest

Debtors

Big Lots, Inc.
Consolidated Property Holdings, LLC
Broyhill LLC
Big Lots Management, LLC
Big Lots Stores - PNS, LLC
BLBO Tenant, LLC
Big Lots Stores, LLC
Big Lots Stores - CSR, LLC
AVDC, LLC
INFDC, LLC
CSC Distribution LLC
GAFDC LLC
Great Basin, LLC
Closeout Distribution, LLC
PAFDC LLC
Big Lots eCommerce LLC
Durant DC, LLC
WAFDC, LLC
Big Lots F&S, LLC

Current Officers

Bruce K. Thorn
Emily E. Schreck
James A. Schroeder
Jonathan E. Ramsden
Juan E. Guerrero
Michael A. Schlonsky
Monica M. Welt
Ronald A. Robins Jr.
Steven J. Hutkai
Jason A. Seeman
Lorraine M. Kaufman
Matthew S. Weger
Allen G. Hembree
Alvin C. Concepcion
Amanda J. Corbett
Amy L. Nelson
Brooke T. Schwerin
Chinthaka Liyanapathirana
Christopher M. Macke
Christopher R. Means
Colin K. Coburn
Craig R. Gourley
Daniel H. Yokum
James M. Kelley
Jay A. Caudill
Johan G. Hoover
Julie C. Holbein
Kevin P. Kuehl
Leonard J. Sisilli
Lynda L. Kline
Maria D. Matos
Megan M. Mellquist
Michael F. Robey
Michael L. French

Nathan C. Longbottom
Shelly L. Trosclair
Steven S. Rogers
Kristen Ayn Cox
Seth Laurence Marks

Former Officers

Timothy J. Kovalcik
James D. Campbell Jr.
Margarita Giannantonio
Gregg W. Sayers
John W. Alpaugh
Shannon E. Letts
Derek T. Panfil
Deborah A. Beisswanger
Scott W. Corder
Kelly M. Gerhardt
Michael A. Jasinowski
Ashley M. White
Gene E. Burt, II
Andrej Mueller
Paige P. Gill
Robert A. LeBrun
Graham W. McIvor
Kristin L. Morris
Nicholas N. Padovano
Erica N. Fortune
Jeremy A. Ball
Nicholas E. Padovano
Kristen L. Morris
Amy R. Stern
Amanda R. Jami
Robert V. LaCommare
Ojas Nivsarkar
Jackie Smith

Current Directors

Christopher J. McCormick
Cynthia T. Jamison
James R. Chambers
Kimberley A. Newton
Maureen B. Short
Sebastian DiGrande
Wendy L. Schoppert

Former Directors

Sandra Y. Campos
Marla C. Gottschalk
Nancy Reardon
Thomas A. Kingsbury
Jackie Smith
Charles H. Buckingham

**Depository Banks, Sureties, and
Letter of Credit Providers**

PNC Bank, National Association
PNC BANK
Wells Fargo Bank
Huntington Bank
Fifth Third Bank
Truist Bank
Us Bank
Bank Of America
Citizens Bank Of Pennsylvania
Liberty Mutual Insurance Company
American Alternative Insurance Corporation

Debtors' Professionals

Davis Polk & Wardwell
AlixPartners, LLP
Morris, Nichols, Arsht & Tunnell LLP
Guggenheim Securities, LLC
A&G Real Estate Partners
Kroll Restructuring Administration
Gordon Brothers Retail Partners, LLC

Governmental Authorities/ Agencies

Customs & Border Patrol

Insurance Providers

Starr Indemnity & Liability Company
HDI Specialty Insurance Company
Starr Specialty Insurance Company
ACE Property and Casualty Insurance Company (Chubb)
National Union Fire Insurance Company of PA (AIG)
"Allied World National Assurance Company (AWAC)"
"XL Insurance America, Inc."
The Ohio Casualty Insurance Company (Liberty)
Great American Spirit Ins. Company
Aspen
C.N.A
Chubb Bermuda Insurance Ltd.
American International Reinsurance Company Ltd (AIG)
"Allied World Assurance Company Ltd (AWAC)"
AXA XL
Magna Carta Insurance Limited (Liberty)
GAI Insurance Company, Ltd.
North Rock Insurance Company Limited (CNA)
ACE Insurance
ACE American Insurance Co.
Zurich
"Liberty Excess & Surplus Lines Inc./Ironshore"
WRB/Nautillius Insurance Co.
AXA XL/XL Insurance America Inc.
Fidelis Bermuda
Everest Indemnity Insurance Company
Chubb/Ace American Insurance Co.
AWAC/Allied World Assurance Co.
Lexington Insurance Company

Steadfast Insurance Company/Zurich
Allianz Global Risks US Ins Co
Obsidian Specialty Insurance
Federal Insurance Company/CHUBB
Indian Harbor Insurance Co/AXA XL
Lloyds of London/HSCOX
Lloyds of London -Canopus
Lloyds of London
Lloyds of London -Kiln
Lloyds of London - HDI
Lloyds of London - Faraday
Lloyds of London - Inigo
Starstone Specialty Ins Co (CORE)
Kinsale Insurance Co
Axis Surplus Insurance Company
Lloyds of London - RB Jones
Partner Re-Insurance Ltd.
Starr Surplus Lines Ins Co
Starstone Specialty Ins Co
Homeland Insurance Co Of Ny
Shelter Reinsurance
Lloyds of London
Zurich American Insurance Company
Berkshire Hathaway Specialty Insurance Co.
Twin City Fire Insurance Company (The Hartford)
Endurance American Insurance Company (Sompo)
Beazley Insurance Company, Inc.
Westfield Select Insurance Company
Continental Casualty Company
RSUI Indemnity Company
National Union Fire Insurance Co of Pittsburgh, PA
AXIS Insurance Co
Hudson Insurance Company
Berkshire Hathaway Specialty Insurance Co.
Federal Insurance Company
Travelers Casualty and Surety Company of America
Federal Insurance Co
American International Reinsurance Co Ltd (AIRCo)
Federal Insurance Co
Hiscox Insurance Company
Beazley - Lloyd's Syndicate 2623/623
Allied World Assurance Company (AWAC)
AXA XL (Indian Harbor)
AIG Specialty Insurance Company
North Dakota Workforce Safety & Insurance
State of Wyoming Department of Workforce Services
Washington State Department of Labor & Industries
FIRST Insurance Funding, a Division of Lake Forest
Bank & Trust Company, N.A.
AFCO Credit Corporation
Premium Finance, LLC
PartnerSource
Aon plc
Edgewood Partners Insurance Center ("EPIC")
Hub International Limited
Marsh LLC

Geodis SA

Utility Providers

0117 - Waste Pro - Pembroke Pines
 ABCWUA
 ACC Water Business
 Ada City Utilities OK
 AEP - Appalachian Power
 AEP/24406-Wheeling Power
 AES Indiana
 AES Ohio
 Alabama Power
 Albany Utilities - GA
 Albemarle County Service Authority
 Allen County Public Health
 Alliant Energy/IPL
 Alliant Energy/WPL
 Alpena Power Company
 Altoona Water Authority
 Ameren Illinois
 Ameren Missouri
 American Electric Power/24002
 American Electric Power/24418
 American Fork City, UT
 AmeriGas - 9220
 AmeriGas - 9335
 Amherst County Service Authority
 Andalusia Utilities
 Anderson City Utilities, IN
 Anne Arundel County Water and Wastewater
 Anniston Water Works, AL
 Appalachian Electric Cooperative
 Appalachian Natural Gas Distribution Co.
 Appalachian Power
 APS
 AQUA IL
 Aqua Indiana, Inc.
 Aqua New Jersey/70279
 Aqua OH
 Aqua Pennsylvania/70279
 Aquarion Water Company of CT
 Arkansas Oklahoma Gas Corp (AOG)
 Arlington Utilities
 Artesian Water Company, Inc.
 Athens Utilities Board, TN
 Atlantic City Electric
 Atmos Energy/630872/740353
 Auburn Water District, MA
 Augusta Utilities Department
 Aurora Utilities, IN
 Aurora Water/City of Aurora, CO
 Austell Natural Gas System
 Avista Utilities
 AW Billing Service LLC
 Baldwin EMC
 Beaufort-Jasper Water & Sewer Authority

Beaumont - Cherry Valley Water District
 Beckley Water Company, WV
 Bedford City Utilities IN
 Belmont County Water & Sewer District
 BEMC
 Benton Charter Township, MI
 Benton PUD
 Benton Utilities
 Berkeley County Public Service - Sewer
 Berkeley County Water & Sanitation
 Berkeley Electric Cooperative
 Berkshire Gas Company
 Berks-Montgomery Municipal Authority
 Bessemer Utilities
 BGE
 Big Sandy RECC, KY
 Black Hills Energy
 Blue Ridge Energy/NC
 Board of Public Utilities-Cheyenne, WY
 Board of Public Works-Gaffney, SC
 Board of Public Works-Hannibal MO
 Board of Water Works of Pueblo, CO
 Bonita Springs Utilities, Inc
 Borough of Boyertown, PA
 Borough of Chambersburg, PA
 Borough of Ephrata, PA
 Borough of Glassboro, NJ
 Borough of Lansdale, PA
 Bossier City Utilities Dept. LA
 Bowling Green Municipal Utilities
 Brick Township Municipal Utilities
 BrightRidge
 Bristol Tennessee Essential Services
 Broad River Water Authority
 Brownsville Public Utilities Board
 Brunswick & Topsham Water District
 Brunswick County NC Public Utilities
 Brunswick Sewer District
 Brunswick-Glynn County Joint
 Buckeye Water District, OH
 Burlington Municipal Waterworks, IA
 Butler Area Sewer Authority
 Butler County Water & Sewer Department
 California American Water Company
 California Water Service-Bakersfield
 California Water Service-Chico
 California Water Service-Livermore
 California Water Service-Rancho Domingue
 California Water Service-Salinas
 California Water Service-Stockton
 Calvert County Government, MD
 Cambria Township Sewer Authority
 Campbell County Utilities/Ccusa
 Campbellsville Municipal Wtr Swr/KY
 Cape Fear Public Utility Authority
 Carmichael Water District, CA

Carroll EMC	City of Beaumont, TX
Carson City Utilities	City of Bedford, TX
Cascade Natural Gas	City of Bellefontaine - Utilities Dept
Caseyville Township Sewer System (IL)	City of Belmont, NC
CenterPoint Energy Minnegasco/4671	City of Big Rapids, MI
CenterPoint Energy/1325/4981/2628	City of Billings, MT-30958
CenterPoint Energy/1423	City of Blaine, MN
CenterPoint Energy/2006	City of Bloomington Utilities, IN
CenterPoint Energy/4849	City of Boynton Beach, FL
Central Hudson Gas & Electric Co	City of Bradenton, FL
Central Maine Power (CMP)	City of Bradford Refuse Collection
Charles County Government	City of Bradford, PA
Charleston Sanitary & City of Charleston	City of Brandenburg, KY
Charleston Water System	City of Bridgeport, WV
Charlotte County Utilities	City of Bristol, TN
Charter Township of Madison, MI	City of Broken Arrow, OK
Charter Township of Port Huron, MI	City of Brooksville, FL
Charter Township of Union, MI	City of Brownwood, TX
Chattanooga Gas Company/5408	City of Buena Park, CA
Chelan County Public Utility District	City of Buford, GA
Chesapeake Utilities	City of Bullhead City, AZ
Chester Metropolitan District	City of Burleson, TX
Chester Water Authority, PA	City of Burton, MI
Chesterfield Township, MI	City of Callaway, FL
Chillicothe Utilities Dept, OH	City of Calumet City, IL
Citizens Energy Group/7056	City of Cambridge, OH - Utilities Dept
Citizens Gas Fuel Co MI	City of Camden, SC
City Finance Director	City of Carlsbad Utility Billing Division
City of Abilene, TX	City of Carrollton, TX
City of Adrian, MI	City of Cartersville, GA
City of Aiken, SC	City of Casa Grande, AZ
City of Alamogordo, NM	City of Centralia, IL
City of Albemarle, NC	City of Chardon, OH
City of Albert Lea, MN	City of Charlottesville, VA
City of Alcoa Utilities, TN	City of Chattanooga, TN
City of Alhambra, CA	City of Cheyenne, WY
City of Alliance Water Utility, OH	City of Chico, CA
City of Amarillo - Utility Billing Dept	City of Chino, CA
City of Anaheim, CA	City of Circleville, OH
City of Apopka, FL	City of Clearwater, FL
City of Arcadia, CA	City of Cleburne, TX
City of Ardmore, OK	City of Clewiston, FL
City of Asheboro, NC	City of Clifton/Sewer Dept
City of Ashland, KY	City of Clinton, MS
City of Athens Utilities	City of Clovis, CA
City of Athens, OH-Water Dept.	City of Clovis, NM
City of Athens, TN	City of Cocoa, FL
City of Attleboro, MA	City of Coconut Creek, FL
City of Austin, TX	City of Coeur d Alene, ID
City of Avon Park, FL	City of Colorado Springs, CO
City of Bakersfield, CA	City of Columbia, MO
City of Barberton, OH	City of Columbia, SC - Water
City of Bartlesville, OK	City of Concord, NC
City of Battle Creek, MI	City of Conroe - Dept 2026
City of Baytown, TX	City of Conway, SC
City of Beaumont, CA	City of Cookeville, TN

City of Cornelia, GA	City of Fitchburg, MA
City of Corona, CA	City of Florence, SC
City of Corpus Christi/659880	City of Foley, AL
City of Corsicana, TX	City of Fond Du Lac, WI
City of Country Club Hills, IL	City of Fontana, CA
City of Covington, GA	City of Fort Lauderdale, FL
City of Covington, LA	City of Fort Myers, FL
City of Covington, TN	City of Fort Oglethorpe, GA
City of Crest Hill, IL	City of Fort Walton Beach, FL
City of Crestview, FL	City of Franklin, TN
City of Crossville, TN	City of Fresno, CA
City of Crystal River	City of Frisco, TX
City of Cullman Water Sewer & Sanitation	City of Gainesville, GA
City of Cumberland, MD	City of Galax, VA
City of Cumming, GA	City of Galesburg, IL
City of Cuyahoga Falls, OH	City of Gallipolis, OH
City of Dade City, FL	City of Gallup, NM
City of Dallas, TX	City of Galveston, TX
City of Danville, IL	City of Garden City, ID
City of Danville, KY	City of Garland Utility Services
City of Danville, VA	City of Gastonia, NC
City of Davenport, IA	City of Gilroy - Utility Billing
City of Daytona Beach, FL	City of Glendale, AZ/500
City of Dearborn, MI	City of Goldsboro, NC
City of Decatur, IL	City of Goose Creek, SC
City of Defiance, OH	City of Granbury - TX
City of Deland, FL	City of Grand Rapids, MI
City of Delano, CA	City of Grandville, MI
City of Delaware, OH	City of Greensboro, NC/1170
City of Denham Springs, LA	City of Greenwood, SC
City of Denton, TX	City of Griffin, GA
City of DeSoto, TX - Utilities	City of Groves, TX
City of Diberville, MS	City of Gulfport Water and Sewer - MS
City of Douglasville, GA	City of Haines City, FL
City of Dover Utility	City of Hallandale Beach, FL
City of Dublin, GA	City of Hammond, LA
City of Dunkirk Water Department - NY	City of Hanford, CA
City of Dunn, NC	City of Harlingen, TX
City of Durham, NC (Sewer/Water)	City of Harrison, AR
City of Eastpointe, MI	City of Harrisonburg, VA
City of Eau Claire, WI	City of Hartsville, SC
City of Edinburg, TX	City of Hattiesburg, MS/1897
City of Edmond, OK	City of Hazard Utilities, KY
City of Elizabeth City, NC	City of Heath Utilities Department - OH
City of Elizabethton, TN (Water/Sewer)	City of Helena, MT
City of Elyria - Elyria Public Utilities	City of Henderson, KY
City of Elyria - Stormwater	City of Hermiston, OR
City of Enid, OK	City of Hermitage, PA
City of Escondido, CA	City of Hickory, NC
City of Eustis, FL	City of High Point, NC
City of Everett Utilities, WA	City of Hinesville, GA
City of Fairmont, WV	City of Hobbs, NM
City of Farmers Branch, TX	City of Hollywood, FL
City of Farmington, NM	City of Houston, TX - Water/Wastewater
City of Fayetteville, AR	City of Huber Heights, OH
City of Findlay, OH	City of Idaho Falls, ID

City of Independence Utilities	City of Longwood, FL
City of Inglewood, CA	City of Lorain, OH - Water
City of Inverness, FL	City of Los Banos, CA
City of Irving, TX /152288/840898	City of Lubbock Utilities, TX
City of Jackson Utility Billing, MI	City of Lufkin, TX
City of Jackson, TN	City of Lumberton, NC
City of Jacksonville, NC	City of Lynchburg, VA
City of Jamestown Board of Public Util	City of Lynnwood, WA
City of Jasper, AL	City of Madera, CA
City of Joplin, MO	City of Madison Heights, MI
City of Kannapolis, NC	City of Manteca, CA
City of Kennewick, WA	City of Marianna, FL
City of Kent, WA	City of Marietta, OH
City of Kentwood, MI	City of Marion, NC
City of Kilgore, TX	City of Marshall, TX
City of Killeen, TX	City of Marysville, OH
City of Kingman, AZ	City of Marysville, WA
City of Kingsport, TN	City of Mattoon, IL
City of Kinston, NC	City of Maysville Utility Department
City of La Habra, CA	City of McKinney, TX
City of La Verne, CA	City of Medford, OR
City of Lacey, WA	City of Melbourne, FL
City of Lafayette, IN	City of Merced, CA
City of LaGrange, GA	City of Meridian, ID
City of Lake Charles Water Division	City of Mesa, AZ
City of Lake City, FL	City of Mesquite, TX/850287
City of Lake Jackson, TX	City of Methuen - W&S
City of Lake Worth, TX	City of Miamisburg, OH
City of Lancaster, PA	City of Middletown, OH
City of Lancaster, SC	City of Midland, TX
City of Lapeer, MI	City of Milford, DE
City of Laredo Utilities	City of Milford, OH
City of Las Cruces, NM	City of Milledgeville GA
City of Las Vegas - Sewer	City of Millington, TN
City of Laurel, MS - Public Utility	City of Millville, NJ
City of Laurinburg, NC	City of Milpitas, CA
City of Lawrenceville, GA	City of Milton, FL
City of Lawton, OK	City of Modesto CA
City of Lebanon, MO	City of Moline, IL
City of Lebanon, OH	City of Monroe - 725
City of Lebanon, PA	City of Monroe, NC
City of Lebanon, TN	City of Morganton, NC
City of Leesburg, FL	City of Moses Lake, WA
City of Lenoir, NC	City of Moundsville, WV Municipal Fee
City of Lewiston, ID	City of Mount Airy, NC
City of Lewisville/731962	City of Mount Pleasant, TX
City of Lima - Utilities, OH	City of Mountain Home, AR
City of Lincoln, NC	City of Mt. Vernon, IL
City of Live Oak FL	City of Muskegon, MI
City of Livermore, CA	City of Muskogee, OK
City of Lodi, CA	City of Myrtle Beach, SC
City of Logan, UT	City of Naples, FL
City of Lompoc, CA	City of Natchitoches, LA
City of Long Beach, CA	City of New Bern, NC
City of Longmont, CO	City of New Port Richey, FL
City of Longview, TX	City of Newberry, SC

City of Newton, NC	City of Richmond, VA
City of Niles, OH	City of Rio Rancho Water and Wastewater
City of Noblesville Utilities	City of Rochester, NH
City of North Augusta, SC	City of Rock Hill, SC
City of North Las Vegas, NV- Finance Dep	City of Rockwall, TX
City of North Myrtle Beach, SC	City of Rocky Mount
City of Northampton, MA	City of Rohnert Park, CA
City of Northport AL	City of Rome, GA
City of Norton, VA	City of Roseburg, OR
City of Norwalk, OH	City of Roseville, CA
City of Oak Ridge, TN	City of Roswell, NM - Water Dept
City of Ocala, FL	City of Round Rock, TX
City of Ocean Springs, MS	City of Rowlett, TX
City of Odessa, TX	City of Roxboro, NC
City of O'Fallon, IL	City of Rutland, VT
City of Oklahoma City, OK	City of Sacramento, CA-Dept of Utilities
City of Olathe, KS	City of Salem, OR
City of Olean, NY	City of Salem, VA
City of Olympia, WA	City of Salina, KS
City of Oregon, OH	City of San Angelo Utility Billing
City of Ormond Beach, FL	City of San Bernardino, CA - Water
City of Oswego, NY	City of Sanford, FL
City of Panama City, FL	City of Sanford, NC
City of Paris, TX	City of Santa Ana, CA
City of Park Hills Water Dept, MO	City of Santa Clara, CA
City of Pearl, MS	City of Santa Fe, NM
City of Pearland Water Department	City of Santa Maria, CA
City of Pembroke Pines, FL	City of Santa Rosa, CA-Tax Bills
City of Pensacola, FL	City of Santa Rosa, CA-Water & Sewer
City of Peru, IL	City of Sarasota, FL
City of Petoskey, MI	City of Sault Ste. Marie, MI
City of Phoenix, AZ - 29100	City of Savannah, GA
City of Pikeville, KY	City of Seaford, DE
City of Pinehurst, TX	City of Searcy - Sanitation Dept
City of Piqua, OH	City of Seattle/Seattle City Light
City of Pittsburg, KS	City of Sedalia, MO
City of Plant City, FL	City of Sevierville, TN
City of Plantation, FL	City of Seymour SMSU
City of Plattsburgh, NY	City of Shawnee, OK
City of Pocatello, ID	City of Shelby, NC
City of Pompano Beach, FL	City of Sherman, TX
City of Port Angeles, WA	City of Shreveport, LA - 30065
City of Port Hueneme, CA	City of Sierra Vista AZ
City of Port Orange, FL	City of Simi Valley, CA
City of Portage, MI	City of Slidell, LA
City of Portland, TX	City of Smyrna, GA
City of Portsmouth, OH	City of Snellville-Sanitation Dept
City of Prescott, AZ	City of Southaven, MS
City of Puyallup - Utilities	City of Southfield, MI
City of Raleigh, NC	City of Spokane, WA
City of Redding, CA/496081	City of Springfield, OH
City of Redlands, CA/6903	City of St. Augustine, FL
City of Reedley, CA	City of St. Joseph, MO
City of Revere, MA	City of St. Marys, OH
City of Richardson, TX	City of St. Petersburg, FL
City of Richland, WA	City of Statesboro, GA

City of Statesville, NC	City of Weatherford, TX
City of Stephenville, TX	City of Webster, TX
City of Stillwater, OK	City of Weirton, WV
City of Stuart, FL	City of Weslaco, TX
City of Sumter, SC	City of West Columbia, SC
City of Surprise, AZ	City of West Monroe, LA
City of Tacoma Public Utilities	City of West Plains, MO
City of Tallahassee, FL	City of Westerville, OH
City of Tampa Utilities	City of Westland Water
City of Tarpon Springs, FL	City of Westminster, CA
City of Taylor, MI - Water Dept	City of Westminster, CO
City of Tempe, AZ	City of Westminster, MD
City of Temple, TX	City of Whiteville, NC
City of Terre Haute/Sewer	City of Whittier
City of Terrell, TX	City of Wichita Falls, TX
City of Thomasville, GA	City of Wilmington, DE
City of Thomson, GA	City of Wilson - NC
City of Tiffin, OH	City of Winston-Salem, NC
City of Tifton, GA	City of Winter Garden, FL
City of Toledo-Dept of Public Utilities	City of Wood Dale, IL
City of Tomball, TX	City of Woodland, CA
City of Topeka, KS	City of Yuba City
City of Tracy, CA	City of Yukon, OK
City of Troy, AL	City of Yuma, AZ
City of Troy, NY	City of Zanesville, OH
City of Tucson, AZ	City Utilities - Huntington, IN
City of Tulare, CA	City Utilities Commission (Corbin, KY)
City of Tulsa Utilities	City Utilities of Springfield, MO
City of Turlock, CA	City Water & Light (CWL)
City of Tyler, TX	City Water Light & Power, Springfield IL
City of Ukiah, CA	Clark Public Utilities
City of Union City, GA	Clarksville Department of Electricity
City of Union City, TN	Clarksville Gas & Water Department
City of Upland, CA - Waste	Clarksville Wastewater Treatment Dept, I
City of Upland, CA - Water/Sewer	Clay County Utility Authority, FL
City of Vacaville, CA	Clay Electric Cooperative/308
City of Valdosta, GA	Clearfield Municipal Authority PA
City of Van Wert Water Department, OH	Clearwater Enterprises LLC
City of Vancouver, WA/35195	Cleco Power LLC
City of Venice, FL	Clermont County Water Resources, OH
City of Vicksburg, MS	Cleveland Utilities
City of Victoria, TX	Clinton Newberry Natural Gas Auth
City of Victorville, CA - Water	Clinton Township Treasurer, MI
City of Vidalia, GA	Clinton Utilities Board TN
City of Vienna, WV	Cloverland Electric Cooperative/Dafer
City of Waco Water Office	Cobb County Water System
City of Warner Robins, GA	Cobb EMC
City of Warren, OH	Coldwater Board of Public Utilities, MI
City of Warsaw Wastewater Payment Office	College Station Utilities - TX
City of Washington, MO	College Township Water Authority, PA
City of Watertown, NY	Colorado Springs Utilities
City of Watsonville Utilities, CA	Columbia County Water Utility
City of Waxahachie, TX	Columbia Gas of Kentucky
City of Waycross, GA	Columbia Gas of Maryland - GTS
City of Waynesboro, GA	Columbia Gas of Ohio - GTS
City of Waynesboro, VA	Columbia Gas of Ohio

Columbia Gas of Pennsylvania
 Columbia Gas of Virginia
 Columbia Power & Water Systems (CPWS)
 Columbiana County Water & Sewer
 Columbus - City Treasurer
 Columbus City Utilities
 Columbus Water Works
 ComEd
 Commissioners of Public Wks - Greenwood SC
 Community Water Company of Green Valley
 Connecticut Natural Gas Corp (CNG)
 Connexus Energy
 Consolidated Waterworks District #1
 Constellation NewEnergy Gas Div LLC/5473
 Constellation NewEnergy/4640
 Consumers Energy
 Conway Corporation
 Coos Bay-North Bend Water Board
 Coral Springs Improv. Dist.
 Corning Natural Gas
 CoServ
 Coshocton Water Department, OH
 County of Henrico, VA
 County Water Dist. of Billings Height
 Covington Electric System
 Coweta-Fayette EMC
 Cowlitz County PUD
 CPS Energy
 Crawfordsville Electric Light & Power
 Crawfordsville Utilities, IN
 Crescenta Valley Water District
 Crossroads X LLC
 CRWWD - Clark Regional Wastewater Dist
 Cullman Power Board
 Cullman-Jefferson Counties Gas District
 Dalton Utilities
 Decatur Utilities, AL
 Dekalb County/71224/105942
 Delmarva Power DE/MD/VA/17000/13609
 Delta Natural Gas Co Inc
 DEMCO (Dixie Electric Membership Corp)
 Dennis Water District
 Department of Public Utilities/SC
 Dept of Water Works - Sanitary District
 Destin Water Users, Inc.
 Dickson Electric System
 Direct Energy/643249/660749
 Direct Energy/70220
 Division of Water and Wastewater, OH
 Dixie Electric Power Association
 Dominion Energy North Carolina
 Dominion Energy Ohio/26785
 Dominion Energy South Carolina
 Dominion Energy/27031
 Dominion VA/NC Power/26543/26666
 Dothan Utilities

Dover Water Commissioners NJ
 DTE Energy/630795/740786
 Duke Energy/1094
 Duke Energy/1326/1327
 Duquesne Light Company
 Durant City Utility, OK
 Dyersburg Electric
 Dyersburg Gas & Water Dept
 Easley Combined Utilities, SC
 East Brunswick Twp Water/Sewer
 East Central Electric/OK
 East Norriton Township
 East Peoria Water & Sewer Dept.
 Eastgrove Shopping Center
 Easton Utilities - 1189
 Ebensburg Borough, PA
 EBMUD-East Bay Municipal Utility Dist
 El Paso Electric/650801
 El Paso Water Utilities
 Electric Board of Guntersville AL
 Electric City Utilities
 Elizabethton Electric System
 Elizabethtown Gas/6031
 Elizabethtown Utilities, KY
 Elk Grove Water Works, CA
 Elkhart Public Utilities
 Elkton Gas
 Elmira Water Board NY
 Emerald Coast Utilities Authority
 EMWD-Eastern Municipal Water District
 Energo/51024
 Energy Management Systems/Dept 2159
 Energy West - Montana
 Engie Power & Gas LLC/411330
 Engie Resources/9001025/841680
 Englewood Water District, FL
 Entergy Arkansas, Inc./8101
 Entergy Gulf States LA, LLC/8103
 Entergy Louisiana, Inc./8108
 Entergy Mississippi, Inc./8105
 Entergy Texas, Inc./8104
 EPB
 EPCOR Water/37782
 Erie County Sewer & Water
 Erie County Water Authority
 Erie Water Works
 Eugene Water & Electric Board (EWEB)
 Evansville Water and Sewer Utility
 Evergy Kansas Central/219915/219089
 Evergy KS MO Metro MO West 219330/219703
 Eversource Energy 660753/56007
 Eversource Energy/56002
 Eversource Energy/56003
 Eversource Energy/56004
 Eversource Energy/56005
 Eversource/55215

Fairfield Electric Cooperative, Inc.
 Fairfield Utilities-City of Fairfield
 Fairhope Public Utilities
 Farmington Water Department/ME
 Fayetteville Public Works Commission
 First Utility District of Knox County
 Fleming-Mason Energy
 Flint EMC
 Florence Utilities, AL
 Florida City Gas/22614
 Florida Public Utilities/825925
 Fontana Water Company
 Fort Hill Natural Gas Authority
 Fort Payne Improvement Authority
 Fort Payne Water Works Board
 Fort Pierce Utilities Authority
 Fort Wayne City Utilities
 Fort Worth Water Department
 Foster Township Sewer Dept PA
 FPL - Florida Power & Light Company
 FPL Northwest FL
 Frankfort Plant Board - 308
 Franklin County Sanitary Engineering
 Frederick Water
 Freeborn-Mower Cooperative Services
 Fremont Dept. of Utilities
 Fremont Water Office
 Frenchtown Water
 FRSA-Payments
 Fruitland Mutual Water Company
 Gainesville Regional Utilities
 Gallatin Department of Electricity
 Gallatin Public Utilities
 Gallia Rural Water Association
 Gardner Water Department
 GCWW - Greater Cincinnati WW
 Georgia Natural Gas/71245
 Georgia Power
 GEUS/City of Greenville, TX
 Glasgow Electric Plant Board
 Glasgow Water Co.
 Gloucester Township, NJ
 GMWSS
 Golden State Water Co.
 Grand Traverse County Dept of Pub Works
 Grant County Public Utility District
 Great Lakes Energy
 Greater Augusta Utility District, ME
 Greater Dickson Gas Authority
 Greater Peoria Sanitary District
 Greco Gas Inc.
 Green Bay Water Utility
 Green Mountain Power Corporation
 Greeneville Light & Power System
 Greeneville Water Commission
 Greenfield Utilities, IN

Greenville Utilities Commission, NC
 Greenville Water, SC
 Greenwood Utilities, MS
 Greer CPW
 GreyStone Power Corporation (Elec)
 Guardian/007912
 Guntersville Water & Sewer Board
 Gwinnett Co Water Resources
 Hamilton Township MUA
 Hancock-Wood Electric Cooperative, Inc.
 Hardin County Water District # 2
 Haring Township Utility Department
 Harris County MUD 102
 Harris County MUD 81
 Harrison Township, PA-Water Authority
 Harrison Utilities
 Harrisonburg Electric Commission
 HarveyCo LLC
 Helix Water District
 Hellers Gas Inc Jonestown
 Heller's Gas Inc./ Berwick, PA
 Henry County Public Service Authority
 Hermiston Energy Services, OR
 Hernando County Utilities, FL
 Hesperia Water District, CA
 Hi-Desert Water District
 Highland Sewer & Water Authority
 Hillsborough County Water Resource -BOCC
 Hixson Utility District, TN
 Holland Board of Public Works
 Holland Charter Township, MI
 Holston Electric Cooperative, Inc.
 Hope Gas Inc
 Hopewell Township, PA
 Hopkinsville Electric System, KY
 Hopkinsville Water Environment Auth
 HRSD/HRUBS
 Huntsville Utilities, AL
 Idaho Power
 Illinois American Water
 Imperial Irrigation District, CA
 Indian River County Utilities, FL
 Indiana American Water
 Indiana Michigan Power
 Indio Water Authority
 Intermountain Gas Company
 Iowa American Water Company
 Irving Energy/70712
 Jackson Energy Authority
 Jackson Utilities Dept - City of Jackson
 Janesville Water & Wastewater Utility
 Jasper Municipal Utilities
 Jasper Waterworks & Sewer Board, Inc AL
 JEA
 Jefferson City Utilities, MO
 Jefferson City Water Department, TN

Jefferson County AL, Sewer Service Fund
 Jefferson County Water & Sewer Dist
 Jefferson Parish, LA
 Jersey Central Power & Light
 Johnson City Utility System
 Johnson County Wastewater - 219948
 Jordan Tax Service/Township of Collier
 Kansas City Board of Public Utilities
 Kansas Gas Service
 Kearns Improvement District
 Kenenergy Corp
 Kentucky American Water Company
 Kentucky Power Co/371496/371420
 Kerrville PUB
 King Co Water Dist 49
 Kissimmee Utility Authority
 Kochville Township, MI
 KSJWA-Kittanning Suburban Joint Water Au
 KUB-Knoxville Utilities Board
 KU-Kentucky Utilities Company
 LA Canada Irrigation District
 LA County Waterworks
 La Crosse Water Utility
 Lackawanna River Basin-LRBSA
 Lafayette Utilities Systems (LUS)
 Lafollette Utilities
 Lake Havasu City
 Lakeland Electric/City of Lakeland, FL
 Lakeview Light & Power Co.
 Lakewood Water District
 Lancaster County, SC/Lancaster
 Lancaster Utilities Collection-Office
 Lansing Board of Water & Light
 Latrobe Municipal Authority, PA
 Laurens Electric Cooperative
 Lawrence County Solid Waste Service, TN
 Lawrenceburg Utility Systems, TN
 LCEC- Lee County Electric Cooperative
 LCWSA-Lycoming County Water & Sewer Auth
 Lee County Utilities, FL
 Lees Summit Water Utility
 Legal Tax Service Inc
 Lehigh County Authority/3210
 Lenoir City Utilities Board (LCUB)
 Lexington Utilities, NC
 Lexington-Fayette Urban County Govt
 LG&E - Louisville Gas & Electric
 Liberty Utilities - NH
 Liberty Utilities AZ
 Liberty Utilities Georgia
 Liberty Utilities New York/75463
 Liberty Utilities/219094
 Liberty Utility CA/60144
 Liberty Utility Missouri/75660
 Lincoln Electric System
 Lockport Waterworks and Sewerage System

Logan Township, PA
 Logansport Municipal Utilities
 Los Angeles Dept of Water & Power/30808
 Loudoun Water
 Louisville Water Company
 LUC-London Utility Commission
 Lynn Water Sewer Commission
 M.C. MUD 19
 Macon Water Authority, GA
 Madison Suburban Utility Dist
 Madison Water and Sewage, IN
 Madisonville Municipal Utilities, KY
 Magic Valley Electric Co-op
 Maine Natural Gas, ME
 Marion County Sanitary Eng Dept OH
 Marion County Utilities FL
 Marion Municipal Utilities, IN
 Marpan Supply Co., Inc.
 Marshall County Gas Dist AL
 Martin County Utilities
 MAWC-Municipal Auth of Westmoreland Cty
 Mayfield Electric & Water Systems
 McAllen Public Utility -TX
 McMinnville Electric System
 McMinnville TN-Water & Sewer Dept
 MCUD-Manatee County Utilities Department
 Meade County KY-Rural Electric
 Meadville Area Water Authority PA
 Medford Water Commission, OR
 Medina County Sanitary Engineers
 Memphis Light, Gas & Water Division
 MEPB - Murphy Electric Power Board
 Met-Ed/3687
 Metro Water Services TN
 Metropolitan St. Louis Sewer Dist/437
 Metropolitan Utilities Distric/2166/3600
 MHOG Utilities
 Miami-Dade Water and Sewer Dept
 Michigan Gas Utilities
 Mid Valley Disposal/12146/12227/12385
 MidAmerican Energy Company
 Middle Tennessee Electric
 Middle Tennessee Natural Gas/720
 Middlesex Water Company
 Midland Public Service District, WV
 Mifflin County Municipal Authority
 Minnesota Energy Resources
 Mishawaka Utilities, IN
 Mississippi Power
 Missouri American Water
 Modesto Irrigation District
 Mohave Electric Cooperative
 Mohawk Valley Water Authority
 Moncks Corner Waterworks
 MonPower/Monongahela Power
 Monroe County Water Authority

Monroeville Municipal Authority
 Montana-Dakota Utilities Co
 Monterey One Water
 Montgomery County Environmental Svs, OH
 Montgomery Water Works
 Moon Township Municipal Authority
 Morehead Utility Plant Board
 Morgantown Utility Board
 Morristown Utility Commission - 59012
 Morrisville Water & Light Department
 Moulton Niguel Water
 Moundsville Water Board, WV
 Mountain Water District
 Mountaineer Gas/580211
 Mt. Sterling Water & Sewer System
 Muhlenberg Township Authority, PA
 Muncie Sanitary District
 Municipal Authority of Allegheny Twp
 Municipal Utilities - City of Bowling
 Municipal Utilities/Poplar Bluff, MO
 Murfreesboro Water Resources Department
 Murphy Water Works
 Murray City Corporation, UT
 Murray Electric System
 Murray Municipal Utilities
 MWAA-Municipal Water Auth. of Aliquippa
 Nashville Electric Service
 National Fuel Resources/9072/371810
 National Fuel/371835
 National Grid - New York/371376
 National Grid - Pittsburgh/371338
 National Grid - Pittsburgh/371382
 National Grid/371396
 Navopache Electric Cooperative
 Neenah Water Utility
 New Albany Municipal Utilities
 New Braunfels Utilities, TX
 New Castle Sanitation Authority
 New Jersey American Water Company/371331
 New Mexico Gas Company
 New Philadelphia Water Office
 New River Light & Power Company/NC
 Newark Water Office
 Newnan Utilities, GA
 Newport News Waterworks
 Nicor Gas/2020/0632/5407
 Niles Township, MI
 NIPSCO - Northern Indiana Public Serv Co
 NJNG
 North Beckley PSD
 North Bergen Municipal Util Auth-NBMUA
 North Georgia EMC
 North Little Rock Electric
 North Park Public Water District
 North Penn Water Authority
 North Richland Hills Water Dept

North Versailles Township Sanitary Auth
 NorthWestern Energy, MT
 Northwestern Water and Sewer District
 Norwich Public Utilities
 NOVEC
 NRG Business Solutions
 NV Energy/30073 North Nevada
 NV Energy/30150 South Nevada
 NW Natural
 NYSEG-New York State Electric & Gas
 O.C.W.R.C. - Oakland County
 Oak Hill Sanitary Board
 Oak Ridge Utility Dist TN
 OEC-Oklahoma Electric Cooperative
 OG&E -Oklahoma Gas & Electric Service
 Ohio Edison
 Ohio Gas Company
 Oildale Mutual Water Company
 Okaloosa County Water & Sewer
 Okaloosa Gas District, FL
 Oklahoma Natural Gas Co: Kansas City
 Omaha Public Power District
 Ontario Municipal Utilities Company
 Ontario Water Utilities, NY
 Orange and Rockland Utilities (O&R)
 Orange County Utilities
 Orlando Utilities Commission
 Otay Water District
 Owensboro Municipal Utilities (OMU)
 Pace Water Systems, Inc
 Pacific Gas & Electric
 Pacific Power-Rocky Mountain Power
 Paducah Power System
 Paducah Water Works
 Palatka Gas Authority
 Palm Beach County Water Utilities Dept
 Paradise Irrigation District
 Paragould Light Water & Cable
 Pascagoula Utilities, MS
 Pasco County Utilities
 Passaic Valley Water Commission
 Paulding County Water System, GA
 Pea Ridge Public Serv Dist
 PECO/37629
 Pedernales Electric Cooperative, Inc.
 Pelham Water Works
 Penelec/3687
 Penn Power
 Pennsylvania American Water
 Peoples Water Service Co of FL
 Peoples/644760
 PEPCO (Potomac Electric Power Company)
 Phenix City Utilities, AL
 Philadelphia Gas Works
 Piedmont Natural Gas
 Pierce County Sewer, WA

Pinedale County Water District
 Pinellas County Utilities, FL
 Plainfield Charter Township
 PNM
 Porter MUD, TX
 Porter Special Utility District
 Portland General Electric (PGE)
 Portland Water District - ME
 POTOMAC EDISON
 Powell-Clinch Utility District
 PPL Electric Utilities/419054
 PPL Electric Utilities/Allentown
 Prattville Water Works Board
 Prestonsburg City's Utilities Commission
 Prince George County Utility Department
 Princeton Sanitary Board
 PSE&G-Public Service Elec & Gas Co
 PSEGLI
 Public Service Company of Oklahoma
 Public Works & Utilities, KS
 Puget Sound Energy
 Putnam Public Service District
 PWCSA - Prince William County Services
 PWSD #1 of Cole County, MO
 Randolph EMC
 Rappahannock Electric Coop
 Receiver of Taxes -Town of Riverhead
 Regional Water Authority
 Reid Road MUD #1
 Reliant Energy Solutions/120954
 Republic Services #046
 RG&E - Rochester Gas & Electric
 Rhode Island Energy
 Rialto Water Services
 Richmond Power & Light
 Richmond Utilities
 Riverside Public Utilities, CA
 Riviera Utilities - Foley, AL
 Roane County Public Utility
 Roanoke Gas Company
 Roanoke Rapids Sanitary Dist NC
 Roberts Crossing LLC
 Rockwood Electric Utility
 Rockwood Water, Sewer & Gas
 Rogers Water Utilities
 Rogersville Water Commission
 Rolla Municipal Utilities
 Rome City Treasurer, NY
 Roseburg Urban Sanitary Authority
 Ross Township, PA
 Rostraver Township Sewage Authority
 Ryland Environmental
 Sacramento County Utilities
 Sacramento Suburban Water District
 San Antonio Water System, TX
 San Diego Gas & Electric

San Gabriel Valley Water Company
 San Jose Water Company
 Santee Cooper
 Saraland Water Service
 Saugerties Water/Sewer Department
 Sawnee EMC
 Scana Energy/105046
 Scharman Propane Gas Serv. Inc.
 Schuylkill County Municipal Authority
 Scioto Co. Sanitary Engineering Dept
 Scioto Water, Inc., OH
 Scott Township Authority
 SCV Water - Santa Clarita Division
 Searcy Water & Sewer System
 SECO Energy
 Semco Energy Gas Company
 Seneca Light & Water
 Sevier County Electric System
 Sevier County Utility District (SCUD)
 Sheboygan Water Utility, WI
 Shelby Township Dept of Public Works
 Shelbyville Public Utilities, IN
 Singing River Electric Cooperative
 SMECO (Southern Maryland Electric Coop)
 SMUD
 Smyrna Utilities TN
 Snapping Shoals EMC
 Snohomish County PUD
 Somerset Utilities
 South Central Power CO, OH
 South Jersey Gas Company
 South Ogden City Corporation
 South Stickney Sanitary District
 Southeast Brunswick Sanitary Dist/NC
 Southeast Gas - Andulasia
 Southern California Edison
 Southern California Gas (The Gas Co.)
 Southern Connecticut Gas (SCG)
 Southern Pine Electric Power/2153
 Southgate Water Department, MI
 Southwest Gas
 Southwest Suburban Sewer District, WA
 Southwestern Electric Power
 Spartanburg Water System
 Speedway Waterworks
 Spire/Birmingham
 Spire/St Louis
 Spokane County Environmental Services
 Sprague Operating Resources LLC/536469
 Sprague Operating Resources LLC/782532
 Springfield Dept. of Utilities
 Springfield Utility Board
 SRP - Salt River Project/2951
 St John The Baptist Parish Utilities
 St. Mary's County Metropolitan Commssn
 Stafford County - Utilities

Stevens Point Public Utilities	Town of Gilbert, AZ
STRR South Tulare RichGrove Refuse Inc	Town of Greeneville, TN
Suburban Propane-1136	Town of Jefferson, NC
Suburban Propane-1217	Town of Leesburg, VA
Suffolk County Water Authority - NY	Town of Lexington, SC
Sugarcreek Borough, PA	Town of Lockport, NY
Sulphur Springs Valley Elec Coop	Town of Manchester, CT
Summersville Water Works	Town of Massena Electric Department, NY
Summerville CPW	Town of Mocksville, NC
Summit Natural Gas of Maine Inc	Town of Mooresville, NC/602113
Summit Natural Gas of Missouri Inc	Town of Morehead City, NC
Summit Utilities Arkansas Inc	Town of Niagara, NY
Summit Utilities Oklahoma Inc	Town of Plymouth, MA
Susquehanna Township Authority PA	Town of Richlands, VA
Swansea Water District	Town of Rising Sun, MD
Sweetwater Authority	Town of Schererville, IN
Sylacauga Utilities Board - 207	Town of Selma, NC
Symmetry Energy Solution LLC	Town of Shallotte, NC
Taunton Muni Lighting Plant (TMLP) - 870	Town of Ulster, NY
Tax Collector, City of Waterbury, CT	Town of Vestal, NY - Utility Fund
Taylor County Rural Electric Coop Corp	Town of Wake Forest, NC
TECO Tampa Electric Company	Town of Wallkill, NY
TECO: Peoples Gas	Town of Waynesville, NC
Tennessee American Water Company	Town of Weaverville, NC
Texarkana Water Utilities	Town of Wilkesboro, NC
Texas Gas Service	Town of Wise, VA
The Energy Cooperative	Township of Alpena, MI
The Illuminating Company	Township of Falls Authority
The Torrington Water Company	Township of Greenwich Sewer Department
The United Illuminating Company	Township of Ocean Utilities, NJ
Toho Water Authority - 30527	Treasurer - Spotsylvania County
Toho Water Authority - 31304	Treasurer, Chesterfield County
Toledo Edison	Truckee Meadows Water Authority
Town of Aberdeen, NC	Trumbull County Water & Sewer Dept.
Town of Apple Valley, CA	Trussville Gas and Water
Town of Ashland, MA	Tucson Electric Power Company
Town of Auburn, MA	Tullahoma Utilities Authority
Town of Babylon, NY	Tupelo Water & Light Dept
Town of Billerica, MA	Turlock Irrigation District
Town of Boone, NC	TVWD/CWS
Town of Cary, NC	TXU Energy/650638
Town of Christiansburg, VA	TXU Energy/650700
Town of Clay Uniform Water	UAJA - University Area Joint Authority
Town of Collins Water	UBS-Utility Billing Services
Town of Cortlandt/21808	UGI Energy Services LLC
Town of Cortlandt/Cortlandt Manor	UGI Utilities Inc
Town of Cortlandville, NY	Ukiah Valley Sanitation District
Town of Culpeper, VA	Union City Energy Authority
Town of Danvers, MA-Electric Division	Union Oil & Gas Incorporated
Town of Derry, NH	United Cooperative Services
Town of Elkin, NC	United Power
Town of Fairhaven, MA	Unitil MA Electric & Gas Operations
Town of Franklin, MA	Unitil ME Gas Operations
Town of Franklin, NC	Unitil NH Gas Operations
Town of Front Royal, VA	Unity Township Municipal Authority PA
Town of Fuquay-Varina, NC	UNS Electric Inc

UNS Gas Inc
 Upper Allegheny Joint Sanitary Auth, PA
 Utilities Board of Rainbow City, AL
 Utilities Commission, FL
 Utility Billing Services
 Ventura Water
 Veolia Water New Jersey
 Veolia Water Pennsylvania
 Veolia Water Toms River
 Vera Water & Power
 Vermont Gas Systems, Inc.
 Village of Arcade, NY
 Village of Bradley, IL
 Village of Dansville, NY
 Village of Franklin Park, IL
 Village of Granville, NY
 Village of Hamilton, NY
 Village of Hartville, OH
 Village of Massena, NY
 Village of Menomonee Falls Utilities
 Village of Potsdam, NY
 Village of Round Lake Beach, IL
 Village of Wappingers Falls, NY
 Village of Wintersville, OH
 Vincennes Water Department, IN
 Virginia American Water Company
 Virginia Natural Gas/5409
 Volunteer Energy Cooperative/Crossville
 Volusia County Water & Sewer
 Wadsworth Utilities (OH)
 Wallingford Electric Division CT
 Walton EMC / Walton Gas
 Washington Gas/37747
 Washington Suburban Sanitary Commission
 Waste Connections LS - Dist 5190/5191
 Waste Connections of KY Inc - Dist 6055
 Waste Management - 4648
 Water Authority of Dickson County
 Water District - LVVWD
 Water Service Corp of Kentucky
 Waterford Water & Sewer Dept
 WaterOne (Water Dist No 1 of Johnson Co)
 WE Energies/Wisconsin Electric/Gas
 West Bend Water Utility
 West Deptford Township, NJ
 West Penn Power
 West River Shopping Center LLC
 West View Water Authority
 West Virginia American Water Company
 Western Municipal Water District/7000
 Western Virginia Water Authority
 WHAWPCA
 Wilkinsburg-Penn Joint Water Authority
 Williamson Water & Sewer Depts
 Wilmington Utility Billing
 Winter Haven Water

Wisconsin Public Service
 Withlacoochee River Electric Cooperative
 Xcel Energy
 York County Natural Gas
 Yorkshire Water District #1
 Youngstown Water Dept., OH
 Ypsilanti Community Utilities Authority
 Zia Natural Gas Company/Hobbs
 Keter Environmental Services
 Waste Management National Services, Inc.
 AT&T Mobility
 AT&T
 Verizon Wireless
 T- Mobile USA Inc
 Metropolitan Telecommunication
 Level 3 Communications
 Indian Nations Fiber Optics

Suppliers and Vendors

Ashley Furniture
 Data 2 Logistics
 Procter & Gamble
 Geodis USA LLC
 Engie Insight
 Peak Living INC
 Serta INC
 Sunjoy Group International PTE LTD
 Media Storm LLC
 Sealy INC

Real Estate Lessors/ Landlords

1100 Jefferson Partners LLC
 1100 W Argyle St LLC
 1111 Hill Rd LLC
 1150 Union Street Corporation
 120 Hoosick Street Holdings LLC
 1235 Farmington Avenue Br, LLC
 1255 Sunrise Realty, LLC
 12550 LC
 1370 North 21st. Ltd.
 1482 East 2nd Street, LLC
 15 Hollingsworth St Realty Trust
 150 South 11th Ave LLC
 1520 NW Leary Way LLC
 153 Hemingway Investments, LLC
 1600 Eastchase Parkway LLC
 174 Stonebrook LLC
 1980 Ridge Rd Co LLC
 2 North Street Corp
 200 Lincoln Retail, LLC
 21st & Main Partners, LLC
 2353 North Park Drive LLC
 2413 Brewerton Road Plaza LLC
 250 Three Springs LP
 2501 Gallia LLC
 260 Voice Road LLC

301-321 E Battlefield LLC	Albertson's Inc.
3045 E Texas Street LLC	Albertson's LLC
3320 Agency LLC	Albertson's, INC.
3320 Secor LLC	Aldrich Management Co LLO
3615 W 104th St. L.P.	Alea Properties LLC
3737 Gus Thomasson, LTD.	Aljacks LLC
3801 Washington Blvd. Co. LLC	Allegheny Plaza Associates
400 Rollins Road LLC	Allen Road Retail Business Center LLC
41 West 28th Street Corp.	Alta Center, LLC
4101 Transit Realty LLC	Amerco Real Estate Company
4139LLNEW	Amicre, LLC
415 Orchard Associates, LLC	Anaheim Hills Shopping Village, LLC
440 Group. Ltd	Anderson West LLC
44th And Wadsworth LLC	Andrew Kaplan, Esquire
45 Development Group, LLC	Anniston Investors LLC
452 LLC	Anthony P. Cappiello, Jr.
4610 Frederica Street LLC	Apopka Regional, LLC
465COORSALBQ LLC	Apple Valley Square Center LLC
5 Point Church	AR Brickyard LLC
501 Prairie View LLC	AR- Moundsville Plaza, LLC
511 SR7 Owner, LLC	Arapahoe Crossings, LP
525 TX Ref Kilgore LLC	ARC ASANDSC001, LLC
5520 Madison Ave. LLC	ARC NWNCHS001, LLC
553 Mast Road LLC	ARC NWNCHSC001, LLC
5620 Nolensville Pike, LLC	Archer Central Building LLC
5897 Associates, LLC	ARCTRUST
59 West Investors LLC	ARD Mac Commons, LLC
5R Partners, LLC	Ardena LR LLC
621 W Prentice LLC & Hawthorne Apartments LLC	Arlington Square L.P.
644 Market Street Tiffin Oh, LLC	AR-Otter Creek LLC
7023 Broward, LLC	Asheboro Marketplace, LLC
820-900 Washington Street LLC	Ashton Woods Limited Partnership
8401 Michigan Rd, LLC	Astro Realty LLC
8401 Michigan Road LLC	Athens Investors, LLC
8501 Midlo Pike LLC	Athens Shopping Plaza LLC
A & D Milford LLC	Atlantic Properties, LLC
A I Longview LLC	ATMF IX, LLC
A10 Revolving Asset Financing I, LLC	Attleboro Crossing Associates, LLC
A2z Real Estate, Inc.	Auburn Assoc. LLC
AAM - Green Bay Plaza, LLC	August America, LLC
ABA Investments, LLC	Avery Retail Medium C LLC
Abilene Clack Street, LLC	AVG Partners I LLC
Abmar GK US INC	Aviana Company LTD
Abnet Realty Company	Avon Square Associates, LLC
ACV-ARGO CDA, LLC	Avtex Collins Corner Associates, LLC
AEJ Rutland, LLC	B & B Cash Grocery Stores, Inc
Aelep Choctaw, LLC	B & S Property Holding LLC
Agree Cedar Park TX, LLC	B& B Cash Grocery Stores, Inc.
Agree Central, LLC	B&B Cash Grocery Stores Inc
Agree Fuquay-Varina, LLC	B&B Kings Row Holdings LLC
Agree Limited Partnership	B&C Properties Of Dunn LLC
Agree Realty Corporation	B&E Squared, LLC
Aim Property Management	B&K Enterprises, Inc
Alabama Group LTD	B.H. Chapman
Alameda Properties, LLC	B.M.R.S. Property LLC
Alatex, a Joint Venture	B33 Great Northern II LLC

BAC West, LLC	Blum Boulders Associates 1, LLC
Baceline West State Plaza LLC	Blum Boulders Associates I, LLC
Baderco LLC	BMA Beachwood, LLC
Baker & Baker Real Estate	Bob Bassel
Developer's LLC	Boniuk Interests Ltd.
Banckentucky, Inc	Boone Investment Group LLC
Barbara Erwin And Ron Tomlinson	BOP Teller, LLC
Basser Kaufman 228 LLC	Borough of Chambersburg
Basser-Kaufman Of Derby #1783	BRC North Hills, LLC
Battleground Acquisitions, LLC	BRE Retail Residual Owner 1 LLC
Bay Valley Shopping Center LLC	BRE Retail Np Memphis Commons Owner LLC
Bayird Properties LLC	BRE Retail Np Owner 1 LLC
Bayshore Plaza Shopping Center, LLC	BRE Retail Residual Nc Owner L.P.
BCS Hopper LLC	BRE Retail Residual Owner 1 LLC - Attn: G. C.
BDB Midtown, LLC	BRE Retail Residual Owner 1 LLC - Regional Counsel
Bdpm Group LLC	BRE Retail Residual Shoppes At Valley Forge Owner LLC
Beacon Plaza LLC	Breezewood Shopping Center, Inc.
Bear Creek Partners I LLC	Brenda Rigsby
Bear Pointe Ventures, LLC	Brf Iii Wilmington LLC
Beauclerc Sdc, LLC	Brice Shannon LLC
Bell Road Associates, LLC	Brice Square, LLC
Bellevue Plaza	Bricktown Plaza Associates
Bellflower Park, LP	Bridgeport Plaza Associates LLC
Benbaroukh, LLC	Briemor Coconut Creek Owner, LLC
Benbrook Real Estate, LLC	Briemor Ga Apollo II TX LP
Benchmark Hamburg Plaza Assoc	Briemor Ga Panama City, LLC
Benessere Partners LP	Briemor Ga Washtenaw Fountain, LLC
Bennett Investment (MSP) LLC	Briemor Holdings 12 SPE, Attn: General Counsel
Beretania Property Investments, LLC	Briemor Holdings 12 SPE, LLC
Berlin Newington Associates	Briemor Lehigh SC LLC
Bethel Garp, LLC	Briemor Miracle Mile LLC
Bfsc Group, LP	Briemor Property Group
Biagini Properties, Inc	Briemor SPE 4 LLC
Big Avca Owner LLC	Briemor Watson Glen, LLC
Big BCLA Owner LLC	Briemor/IA Cayuga Plaza LLC
Big CSCO Owner LLC	Briemor/IA Rutland Plaza, LLC
Big DETX Owner LLC	Brixton Fork TIC, LLC
Big FBTX Owner LLC	Broadway Square Company
Big FRCA Owner LLC	Brookwood Capital Group LLC
Big Holdings 1 LLC	Brothers Realty And Property Management LLC
Big LACA Owner LLC	Brunswick Limited Partnership
Big LCNM Owner LLC	Brunswick Property Management LLC
BIG LOCA Owner LLC	Budd Family LP
Big MIFL2 Owner LLC	Burdkidz L.L.C.
Big SATX Owner LLC	Burleson Shopping Center, LP
Big Score Investor, LLC	BVA LP SPE LLC
Big TAMI Owner LLC	BVA Spradlin LLC
Big VICA Owner LLC	BVA Westside SPE LLC
Big YVCA Owner LLC	BVB-NC, LLC
Blanding Village I LLC	BVC Cedar Crest LLC
BLM Victorville	Byzantine, INC.
Bloomington Whitehall Investment LLC	BZA Berne Square LLC
Blue Ash Oh Center LLC	C & F Land Co.
Blue Diamond Crossing LLC	CA New Plan Sarasota, LP - Attn: Sales Audit Dept.
Blue Springs Developers, Inc	Cache Road Square LP
Bluegrass Partners LLC	

Cactus Crossing, LLC
 California Property Owner I, LLC
 Camacho Venture, LLC
 Cambridge Investments, Inc
 Canadian Four State Holdings Ltd.
 Canyon Center II, Inc.
 Canyon Grande Properties LP
 Canyon Springs Marketplace North Corp
 Cape May Grocery Owners LLC
 Capital City Properties LLC
 Capital City Trust
 Capital Plaza INC
 Capstone Plaza 44 LLC
 Carbon Plaza Shopping Center, LLC
 Carlisle Commerce Center, LTD.
 Carnaby Square Shopping Center
 Carnegie Properties, Inc.
 Carrington Capital Investments IV LLC
 Carrington Capital LLC
 Carrollton-White Marsh, LLC
 Carson Southgate, LLC
 Casitas Oceanside Three, LP
 CC Fund 1 Big Lots LLC
 CCG Amarillo, LP
 Cedar-PC Plaza, LLC
 Cedar-Timpany, LLC - Attn: Brenda J. Walker
 Celebration Church
 Centereach Mall Associates 605, LLC.
 Center-Lynchburg Associates LP
 Center-Roanoke Associates
 Central Vermont Shopping Center, LLC
 Centre Point Investors, LLC
 Ceres Marketplace Investors LLC
 CF Partners LLC
 CFT NV Developments, LLC
 CGB Properties Ltd
 CGB Properties, LLC
 CGCMT 2006-C4 - 5522 Shaffer Rd LLC
 CGMA Dennis Port LLC
 Chalmette Mall, LP
 Champion Hills
 Chapman Commons, LLC
 Cherokee Plaza Investors, LLC
 Chester C & Joann Kerstein
 Chili MZL LLC
 Chub Associates
 Cicero 8148 LLC
 Cielo Paso Parke Green, LP
 Circle 8 Properties
 Circleville Shopping Center, LLC
 City of Elkhart
 City View Towne Crossing Shopping Center
 Claremont Associates
 Claremore Blue Starr Investments LLC
 Clarksville Square LLC
 Clayton Property Management

Cleveland Oh Center LLC
 Clover Center Management Corp
 Clover Cortez, LLC
 Clover Leaf Shopping Center Corporation
 Clovis I, LLC
 Club Forest Grand Strand, LLC
 Clyde J. Peery
 CMPC LLC
 CNSN Properties, LLC
 CO-CO Properties LLC
 Cole BG Chester VA, LLC
 College Square Associates LLC
 Collin Creek Associates, LLC
 Colonial Acres Limited Partnership
 Colony Marketplace Tenancy In Common
 Columbia Group Ltd.
 Columbia Northeast, LLC
 COLUMBIA PARK RETAIL OWNER, LLC
 Commercial Land Development, Inc.
 Commodore Realty Inc
 Commonwealth Commercial Partners, LLC
 Connolly Realty Company
 Connor Recreational Center, Inc.
 Conrad Urata 4, LLC
 Conroad Associates
 Core Acquisitions
 Core Highland Plaza LLC
 Core North Hills LLC
 Core Park Plaza LLC
 Core Shoppes At Gloucester LLC
 Cornelia Retail I LLC
 Corridor Market Place, LLC
 Corta Stevens Point LLC
 Cottonwood Meadow Properties, L.P.,
 Country Holdings LLC
 Country Khaton
 County Club Shops, Inc.
 County Line Plaza Realty Associates LP
 Courtyard Acquisitions LLC
 Covington Group, LLC
 Covington Mall LLC
 CP Antelope Shops LLC
 CP Crossing, LLC
 CP Plaza Holdings LLC
 CPM Associates, L.P.
 CPP Sierra Vista, LLC
 CPSC I Limited Partnership
 Crestview Corners LLC
 CRI New Albany Square, LLC
 Crossett Development I, LLC - Attn: J. Tamkin
 Crossgates Shopping Center, LLC
 Crosspoint Properties LLC
 Crossroad Partners, Inc.
 Crossroads Shopping Center Investments, LLC
 Crossroads Towne Center LLC
 Crossroads X, LLC

CRP/CHI Merrillville II Owner, LLC	Dorsan Developments Limited
CSN LLC	Douglasville Pavilion LLC
Cumberland Square Partners, LLC	Dover, DE Retail LLC
Cumberland WVR LLC	DPS Associates
Cumming 400, LLC	Drake Rental
Cunningham, Mitchell & Rocconi	DrinkRH
Curts Realty LLC	DSM MB I LLC
Cuyahoga Investments, LLC	DSM MB II LLC
CW Park Oaks, LLC	DT Route 22 Retail LLC
D & L Lowe LP	DTS II Properties, LLC
D&L Ferguson Rentals, LLC	Durga LLC
Dade City Shopping Plaza, LLC	Durga Property Management
Dadre Lake Worth LLC	Durham Plaza Shopping Center, LLC
Dalco Properties Inc	Dwight W. Broeman
Dam Neck Crossing, LLC	Eagle Enterprises Of Jefferson Inc
Dangood-RSM, LP	Eagle North Hills Shopping Centre LP
Daniel Development Partnership LLLP	Eagle Valley Realty, LP
Daniel G Kamin Michigan Enterprises	East Ridge Crossing, LLC
Daniel G Kamin Middletown Eastgate, LLC	Eastgate Empire, LLC
Daniel G Kamin Tacoma, LLC	Eastgrove Shopping Center, LLC
Daniel G Kamin Yorkshire LLC	Eastland Inc
Daniel G. Kamin	Eastpointe Village, LLC
Daniel G. Kamin Palatine Bridge LLC	EC Foundation Of Schererville LLC
Daniels Investment Limited Company	ECA Buligo Weaverville Partners LP
Darby Yard LLC	ECOL Partnership, LLC
D'argent Companies, LLC	Edgewater Partnership LP
Dario Pini	Edgewood Isle, LLC
Darnestown Road Property L.P.	Edifis LJC, LTD
Dauphin Plaza LLC	Edifis USC, LLC
David G Hollander Family Limited Partnership	Edinburg SRGV LLC
DDR Carolina Pavilion LP	Edison Park, Ltd.
DDR Douglasville Pavilion LLC	Edmund Terry
DDRM Melbourne S/C, LLC	Ehden Investments Inc
Dekalb Plaza SPE, LLC	El Gato Grande Limited Partnership
Del Viso, L.L.C.	Electrical Inspection & Servicing
Delaware Shopping Center, LLC	ELI Erlich
Delco Development Co. of Hicksville, LP	Elkin Village Partners, LLC
Delhaize Us Holding Inc	Elkton Village, LLC
Del-Linden, LLC	Ella Plaza LP
Delray Realty Associates, LLC	Elm Holdings 3, LLC
Delta Silver, LLC	Equity Development Partners, LLC
Demoulas Super Markets, Inc	Ershig Properties INC.
Deptford Associates	Ershig Properties, Inc.
Desert Sky Esplanade, LLC	ESAN LLC
Dew Seven LLC	Escondido San Juan Retail XVII, LLC
DGNProperties LLC	Ethan Conrad
DIBA Real Estate Investments LLC	Ethan Conrad Properties
Discount Mini Storage of Ocala LLC	Ethan Conrad Properties Inc
District & Urban (Texas) Inc.	Euclid Shopping Center LLC
DKR Investments L.L.C.	Evans Best LLC
DKR Investments LLC	Evans Best, LLC
DLC Properties LLC	Evansville Partners, LLC
DML Westchase Plaza LP	EVP Management LLC
Dominion Square-Culpeper, LLC	Exeter 16290 NV LLC
Don R. Ershig, dba Ken's Plaza	Expedition Center, LLC
Dorchester Realty LLC	Expressway Partners, LLC

F & F Investments, LLC	Gallup Capital, LLC, Gallup H&K, LLC
Fairfield Property, LLC	Garrett Simpsonville Center, LLC
Faison-Ashley Landing, LLC	Gary A Morris
Family D, LLC	Gary Pond
Famvest XXI LM Big Lots LLC	Gastonia Restoration Partners
Fayette Pavilion LLC	Gateway Plaza - Front Royal, LLC
Fayette Square Investors, LLC	Gator Bedford LLC
FB Billerica Realty Investors LLC	Gator Clifton Partners, LTD.
FC Robson Properties LLC	Gator Cortlandville Partners
Fedder Management Corporation	Gator Danville LLC
Festival Properties Inc	Gator Fairhaven Partners LTD
FH One Inc	Gator Lockport LLC
Fifth Generation Investments LLC	Gator Sarasota LLC
Fifth/Grand (Holdings), LLC	Gator Swansea Partners, LLLP
Finmarc Raleigh LLC	Gator Waccamaw Shopp. Ctr Ltd
First And Main South No. 1, LLC	GB Associates Limited Partnership
First Latrobe Company	GBR Ephrata LLC And Ephrata Holdings LP
First Main Partners, LLC	GBR Erwin One Limited Liability Company
Fisher's Landing Tenants-In-Common	GBR Greeneville LP
Five Town Station LLC	GBR Market Street LLC
Five Trees Realty, INC.	GBR Neighborhood Road LLC
Flagler S.C., LLC	GBR North King LLC & Northhampton Holding, LP
Florence View Properties LLC	GBR Spencerport LLC Brockport 31, LP
Florence/SAV, LLC	GC Ambassador Row LLC
FL-Tarpon Square-HA, LLC	GDC Investment Company
FOG CP, LLC	Gemco Sawdust LP
Food Lion, LLC	Georgetown Management Co.
Foothill Luxury Plaza LLC	Gershenson Realty & Investment LLC
Forest Hills Investors LLC	GG Lagrange, LLC
Formanco Vastgood Dunmore LLC	GGCAL RSC LLC
Fort Oglethorpe Market Place, LLC	GH2 NSB BB, LLC
Fort Wayne Matador, INC	Gibraltar Management Co., Inc
Fort Williams Square LLC	Gilroy Village Shopping Center LLC
Forum Holdings, LLC	GK Holiday Village, LLC
Founder, Inc.	GKT University Square Greeley LL2, LLC
Foundry Commercial	Glasgow Retail LLC
Four Points Property Management	GLC-MAP McKinley Trust
Fox Run Limited Partnership	Gleason Mall LP
Francis Carrington	Glenwood Development Co., LLC
Franco Property Management	Glenwood Plaza, LLC
Frank C. Robson Revocable Trust, U/A	GMS Management Co Inc
Franklin Shoppers Fair Inc	GMS Management OF II, Inc
Franklin Square LP	GNHH LLC
Free & Fashion Asset LLC	Goal Investment Inc
Freemont Mall LLC	Golden Mile Marketplace
Freestar Investments, LLC	Goodrich New Hartford LLC
Frenchtown Shopping Center, LLC	Goodyear Retail I, LLC
Frontline Real Estate Partners, LLC	Governor Plaza Associates Legal Dept
Fruitland Plaza, LLC	GPR Investments LLC
FW Parkwest LLC	Grace Business Holdings, LLC
G & J Eugene, LLC	Grand Central Parkersburg LLC
G&I IX Southgate Shopping Center LLC	Gratiot, LLC
G&I X Trexler Town MZL LLC	Gravois Bluffs III, LLC
G.G. Garfield Commons 2012 LP	Great East Mall Inc
Gainesville Realty Ltd	Green Garden Plaza 1989 L.P.
Galatians, LLC	Greenville Associates

Greenwood 153 LLC
 GRI-EQY (Concord) LLC
 Group Santa Fe, LLC
 GSA Plaza LLC
 GTR Realty, LLC
 Gulf Gate Plaza, LLC
 Gumberg Associates-Mifflin County Commons
 Gurwicz California Ave, LLC
 Guy Properties LLC
 GVD Commercial Properties Inc
 GWP-Northridge Grove Shopping Center, LP
 H/S Waynesboro B.L., LLC
 Hager Cabinets
 Hall Park LLC
 Halpern Enterprises, Inc.
 Hambey's Kings Canyon LLC
 Hamilton Commons TEI Equities LLC
 Hamilton Village Station LLC
 Handys Hotels & Rentals
 Hangora Limited Liability Company
 HAP Property Owner, LP
 Harary Group LLC
 Hardy Court Shopping Center
 Harmony Shopping Plaza LLC
 Harold Martin
 Harolds Heirs LLC
 Harrison 135th St., LLC
 Harrison Management Group LLC
 Harrison OH Partners, LLC
 Hart Estate Investment Company
 Hart Properties III, LTD
 Harveyco, LLC
 Hauck Holdings Alexandria, LLC
 Hauck Holdings Cleveland Bld, LLC
 Hauppauge Properties LLC
 Hauppauge Properties LLC
 Hauppauge Properties, LLC
 Hayford Properties LP
 Haymarket Investors LLC
 HBL Crest Hill LLC
 H-C Niles Developers L.L.C.
 HCL 3rd & Bell LLC
 HCP Blue Canary LLC
 Heights Plaza Partners, LLC
 Henderson Investment Co., Inc.
 Henry M Turley Jr
 Herrera Properties, LLC
 HH-Casa Grande, LLC
 HH-Laveen, LLC
 HH-Poca Fiesta, LLC
 Hickory Plaza Shopping Center, Inc.
 Hickory SAP LLC
 Hidden Valley Mall LLC
 Highland And Sterling LLC
 Highland Management Company
 Hillcrest Shopping Center Equities, LLC

Hinesville Center, LLC
 HJH Independence 1 LLC
 HKJV, LLC
 Hobart Investors LP
 Hobby Lobby Stores, Inc.
 Hogan Real Estate
 Honigman LLP
 Hood Commons BSD LLC
 Hoover Capital Group, LLC
 Horizon Commons, LLC
 Houston Triangle II, LLC
 Howard Center, LLC
 Howell Property Management LLC
 Hull-Norlex, LLC
 Hunting Creek Retail, LLC
 HYG Fremont LLC
 Iantha, Inc - Attn: Director Of Leasing
 IH Sierra Vista LLC
 ILF-Cherry Hill, LLC and ALS Cherry Hill, LLC
 Imperial Improvements, LLC
 Imperial Square LLC
 Indian Hills Plaza LLC
 Indiana Equities LLC
 Indiana West Plaza LP
 International Holdings Property Group LLC
 Investa Capital LLC
 Ipanema Fairview LLC
 Ipanema Nomi III LLC
 Ireland Biloxi, LTD.
 Ireland Lawrence Ltd
 Irving Plaza, LLC
 Isaac Property Co., LP
 Ishaan Rockwood LLC
 Ishaan Towne Square LLC
 Isram Prado, LLC
 Isram Village Marketplace, LLC
 JA Investment Properties LLC
 Jacksonville MZL, LLC
 Jahco Keller Crossing LLC
 Jajolo Limited Partnership
 James A. Craig & Rebecca W. Craig
 James C. Koehler
 Jara Group LP
 Jasmine Meadows Properties LP
 Jason Associates, LLC
 Jasper Southgate Industries, Inc.
 Jbk Ventures, LLC
 Jc Warehouse LLC
 Jeffers, Danielson, Sonn & Aylward, P.S.
 Jefferson Mount Pleasant Ltd
 Jeffnan USA, Inc.
 Jeffrey T. Oberman, Esq.
 Jensen F. Cheng and Jade Cheng
 Jerald L. Moss
 Jewell Square RLLP
 JFP-AG/Roswell, LLC

JHR Sumner Place Shopping Center, LLC	Lansing Mart Associates, LLC
JLY Realty Co., LLC	Larsen Land & Development Co. LC
Joatmon LLC	Larson Family Real Estate LLLP
Joe Amato East End Centre, LP	Latonia Commerce, LLC
Joffe Properties LP	Laurel Pioneer LLC
Johmann LLC	Law Offices of David Skrilow
Johnson Acquisition Corp.	Law Offices of Trudi J Lesser
Johnston Square Center, L.L.C.	Lawrenceville Commercial Properties, LLC
Jones Lang Lasalle Americas, Inc.	LBBX RE LLC
Jonnet Development Corporation	LCVB LLC
Jordan & Riddle, LLC	Leathery Family Enterprises, Ltd
Joseph D Hammerschmidt Co	Lebanon Marketplace Center LLC
Joseph Navarre Plaza LLC	Lee's Crossing SDC LLC
JPMCC 2007-LDP12 South Expressway 83, LLC	Leevers Development LLC
JPMCC 2016-JP4 Knights Road LLC	LEJ Properties, LLC
Justwater, LLC	Lenoir 2019 LLC
K. M. Biggs, Incorporated	Leonka LLC
KA AT Fairless LP	Levert-St. John, Inc.
KACI WSC, LLC	Levin Properties, LP
KAMS Partners LP	Lewiston Center Equities LLC
KDS Associates, L.L.C.	Lexington, (Village), UY, LLC
Kearns Property Company, L.L.C.	Libby-Beechmont Properties LTD
Kennedy Mall, Ltd	Lillian S. Fitzgibbon Limited
Kent Holding, LLC	Lima Eastgate, L.L.C.
Khan Properties Inc	Lincoln Bancorp LLC
Khanh Quang Tran	Linda Barrett Properties, LLC
Kilgore Realty Company, Inc.	Lindsey Properties, LLC
Kimco	LIT Industrial Limited Partnership
Kimco Coral Springs 623 LLC	Litchfield Crossing LLC
Kin Properties	Livonia Centers LLC
Kin Properties, Inc	LJG Greenwich NY LLC
Kin Properties, Inc.	Lone Star Equities INC
Kinton Land And Bison LLC	Louis Wiener
KIR Montebello LP	Lowell D. Salesin, Esq.
KIR Tampa 003, LLC	Lowell D. Salesin, Honigman Miller Schwartz and Cohn
Kirkland & Ellis LLP	LLP
Kite Realty Group, L.P.	LRC Magic Investors LTD
KLP Burien Town Plaza LLC	Lubbock Commons Group LLC
KM of Chesapeake, Virginia, L.P.	LV Retail LLC
KR Collegetown, LLC	Lynngate, LLC
Kraus-Anderson, Incorporated	M&T Bank
KRG Houston New Forest, LLC	M.B.D. Properties, LLC
KRG Las Vegas Centennial Center, LLC	Madeira Plaza Power LLC
Kroger Center Morehead LLC	Main/OST LTD.
Kroger Limited Partnership I	Malon D. Mimms
K-VA-T Food Stores Inc	Malone Plaza Partners LLC
L & R Real Estate LLC	Mapes Ranch Investments, LLC
LA Retail 1, LLC	Maplewood Plaza
Lafayette Place OMV, LLC	Mardesich Company Camden, LLC
Lafayette Station LLC	Marion Forum, LLC
Lake Geneva Center, LLC	Marion Properties LLC
Lake Mead Development, LLC	Mariposa Plaza LLC
Lake Murray Center, LLC	Market On Cherry
Lakeview Pkwy Ventures LLC	Market Square Shopping Center, LLC
Landmark Square, L.P.	Marketplace Associates, LLC
Lane Land Company, Inc.	Marshall Crossroads Realty LLC

Martinsburg Center Associates LLC
 Marysville Town Center
 Massena Hhsc, Inc.
 Mathias Shopping Centers, Inc
 Mattatuck Investors LLC
 Matthew Drive Realty LLC
 Matthews Festival, LP
 Maxwell Pointe, LLC
 Mays SDC LLC
 MBM Investments LLC
 MC AZ Grand Village LLC
 Mcanly Commercial Properties
 MCBH Parkway Crossing, LLC
 McCordick Properties
 McGregor Pointe Shopping Center, LLC
 McKnight Northland, LLC
 MCM II LLC
 MC-NC, LLC
 MD Development Group LLC
 MDC Coast 17, LLC
 MDC Coast 18, LLC
 MDC Coastal 5, LLC
 MDG Strategic Acquisition LLC
 MDR Lancer LLC
 Meadowbrook V LP
 Mentor Property LLC
 Merchants Square I LLC
 Merchants Square of Dallas, LLC
 Mericle Properties, LLC
 Meriden Associates LLC
 Mesilla Valley Business Partners, LLC
 Methuen Venture Limited Partnership
 MFBG Port Huron LLC
 MFW Associates
 Michael Debo and Janice Debo
 Michalsen Properties LLC
 Michigan City Plaza Limited Partnership
 Mid Valley Improvements Owner LLC
 MIDAMCO
 MIDEB Nominees, Inc.
 Levin & Oberman II
 Midgard Self Storage Jacksonville FL, LLC
 Mifflin Penn Realty LLC
 Milelli Realty-Lehigh Street, L.L.C.
 Milford Associates
 Milford Center LLC
 Millan Enterprises
 Millan Holdings, LLC
 Miller Starr Regalia
 Millstone Commercial LLC
 Millville Equity Investments, LLC
 Milwaukee Falls LLC
 MIMCO Inc
 ML Plaza LLC
 MMDD Sacramento Project
 Moncks Corner Center, LLC

Montgomery Acquisition LP
 Montgomery Village LLC
 Morehead Plaza, LLC
 Morgan Britton LLC
 Morris Loan and Investment Co
 Morse Road Company-I, LLC
 Mosaic Oxbridge Owner, LLC
 Mountain View Midstar, LLC
 Mr. Jeffrey Reznicki
 MSF Gateway, LLC
 MSQ Realty LLC
 Mt. Airy Prtnshp
 N&H Lapeer Limited Partnership
 Nacogdoches MP LTD
 Nalley Commercial Properties
 Nasue LLC
 Netstreit LP
 New Albany Plaza, LLC
 New Boston Retail Group, LLC
 New Castle Shopping, LLC
 New Enid OK Retail LLC
 New Garden Shopping Center LLC
 New Port Richey Dvlpmnt Co LLC
 Newberry Center, LLC
 Newburger-Andes
 Newsem Tyrone Gardens Property Owner, LLC
 NH Lakeville LLC
 Nine Island 11, LLC
 NMC Tower LLC
 NNM Realty Trust
 NNN REIT, Inc
 Nnn Reit, Inc.
 Nnn Reit, LP
 Noble Management Company
 Noble Properties Riverside Ctr, LLC
 Noel Waterfall, LLC
 Norman D Sloan, Esq
 Normandy Square East LLC - Attn: Joyce Tomashot-PM
 North First Street Properties
 North Griffin Square LLC
 North Oak Marketplace 07 A, LLC
 North Pointe Centre, LLP
 North Strand Associates LLC
 Northgate Associates LLC
 Northport McFarland Associates, LLC
 Northshore Plaza LP
 Northtown Shopping Center Inc
 Northtowne Associates
 Northtowne Plaza Properties LT
 NP Invesco, L.L.C.
 NP-AC Industrial Holdings, LLC
 NS Retail Holdings, LLC
 NW Plaza Muncie LLC
 Oak Park Square OALC, LLC
 Oak Street Real Estate Capital
 Oakland Pointe Partners LLC

Oakland Realty Company, Inc.	Phoenix Dobson LLC
Oakwood 900 Partners, LLC	Pilchers North Park Limited
Oakwood Plaza Ltd. Ptship	Pinnacle Properties II, LLC
Ogden Plaza, LLC	Pintzuk Organization
Olean 2020 LLC	Pipestone Plaza LLC
Olive Town Center LLC	Plainfield Associates
Oliveira Plaza SPE, LLC	Plankview Green Development, LLC
Omega Sonora LLC	Plant City Plaza Holdings LLC
One Glenwood Associates	Plattsburgh Plaza, LLC
One Trinity Real Estate	Plaza 15 Realty LLC
Ontario Gateway SJT Retail	Plaza At Buckland Hills, LLC
OPG 201, LLC	Plaza At Speedway, LLC
Orangeburg Realty Ltd	Plaza North Investors LLC
Orangehurst Venture L.P.	Plaza On The Green, LLC
Oregon Trail Center Venture, LLC	Plaza Shopping Centers
Orion KCPM LLC	Pleasant Valley Shoppg Ctr Ltd
Oroville Plaza Shopping Center, LLC	PMAT North Heights, LLC
Oswego Development, LLC	PMAT Village Plaza, LLC
Oxford Development Company	PMRE LLC
Pablo Station, LLC	Polen Development LLC
Pacific Realty Associates, L.P.	Pomeroy Enterprises LLC
Pacific Resources Associates LLC	Poplin Place LLC
Pacific Resources Associates, LLC	Port Angeles Plaza Associates, LLC
Palm Center Associates, LLC	Port Orange Retail I, LLC
Palms Crossing Town Center, LLC	Portage Center, LLC
Palumbo Properties, Inc	Porterwood Shopping Center Investments, LLC
Paradise Isle Destin LLC	PPE Five Associates
Paragon Windermere, LLC	Pratt Street Capital, LLC
Paris Towne Center LLC	Premiere Place Shopping Center, LLC
Park Forest SWC LTD	Premium Asset Management Inc
Parkridge Main LLC	Prime Commercial Partners Southtowne LLC
Parkview Plaza Associates, LLC	Prospect Colerain LLC
Parma Heights Partners, LLC	Protective Life Insurance Company
Pasan LLC	PRP Buffalo LLC
Pasan, LLC	Prudent Growth Operations LLC
Pathfinder Patterson Place, LLC	Prudential Growth Operations, LLC
Pathfinder Twin Creek, L.L.C.	PS Lompoc LLC
Pax River Village Center, LLC	PSM Properties LLC
Pea Ridge Partners, LLC	PTR Investments LLC
Peace And Grace Realty, LLC	Putnam Centre Associates, LLC
Pearland Hwy 35 LP	PZ Southern Limited Partnership
Pengould LLC	Quincy King Development Co
Penmark Frostburg Holdings LLC	R & A Properties
Pensacola Corners LLC	R.K. Hallandale LP & 17070 Collins Ave SC, Ltd
Pero & Anka Margaretic	R.L. Wittbold - New Philadelphia
Perry's Inc.	RAF Salina LLC
Perth Plaza Associates LLC	Rainbow Plaza Associates Ltd
Peter P Bollinger Investment Company	Rajkamal Deol
Peters Enterprises LLC	Raleigh Enterprises, LLC
Petite Esplanade Covington, L.L.C.	Ralph Horowitz
PF Properties Mesa Commons, LLC	Ramsey Pike, LLC
PGP Cleveland Corners Operations LLC	RAR2 Bethel Industrial LLC
PGP Savannah Operations LLC	Raynham Crossing Limited Partnership
PH5B, LLC	Ray's Family Center, Inc.
Phenix City Sqare LLC	RCC Crossroads, LLC
Phillipsburg Greenwich, LLC	RCC Eastgate, LLC

RCC Shenandoah Plaza, LLC	RP Sansom, LP
RCG Mansfield LLC	RPI Courtyard LTD
RCG-Chillicothe, LLC	RPI Overland, LTD
RCG-Gainesville VII LLC	RPI Ridgmar Town Square, Ltd
RCG-North Little Rock VII, LLC	RPT Realty LP
RCG-Pascagoula, LLC	RPT Spring Meadows LLC
RD Palmera LP	RR Huntsville, LLC,
Realty Income Properties 16, LLC	SR Huntsville, LLC
Realty Income Properties 21, LLC	RREF IV D Mlvn PA LLC
Realty Income Properties 23, LLC	RSH, LLC
Realty Income Properties 30, LLC	RTC Wade Green LLC
Realty Income Properties 4, LLC	Ruby Property Corporation
Ream's Food Stores	Rushmore Crossing Associates, LLC
Red Mountain Asset Fund I, LLC	Russ Avenue Plaza LLC
Regency Commercial Associates LLC	Russell Bruzzone
Regency CSP IV LLC	Russell E. Fluter
Regency Hannibal LLC	Rvs Realty, LLC
Regency Madbedsey LLC	Ryba Real Estate, Inc
Regency Mount Vernon LLC	Rynalco, Inc.
Regency Summersville LLC	S & M Investors, LLC
Regent Park Properties LP	S.R. 170 Properties, LLC
REO Fundit 3 Asset LLC	Safeway Inc.
Retail Center Partners, LTD.	Safeway Inc. Attn: Real Estate Law
Revenue Prop. Gonzales L.P. - Attn: Lease Admin	Safeway, Inc.
Rhino Holdings Houma LLC	SAJ Associates, LLC
Rhino Holdings Pueblo, LLC	Salisbury Holdings, L.P.
RI - Grants Pass, LLC	Salisbury Promenade, LLC
RI-Atascadero, LLC	Salomon Wainberg nd Olga Wainberg Family Trust
Richard Klement East LLC	Santan MP, LP
Richmond Commons LLC	Santay Realty Of Hagerstown
Rim Country Mall SPE, LLC	Sapala Memphis LLC
Rio Grande Investment INC	Sassan Emral Shaool
Rio Rancho Of New Mexico LP	Satilla Square Mall LLC
Rising Sun Owner, LP	Saul Holdings Limited Partnership
Ritchie Hill, LLC	Savarina Corporation
River Oaks Properties LTD	Savoy Texas LLC
River Oaks Shopping Center LLC	Saybrook Plaza Shopping Center LLC
River Park Properties LLC	SB Retail Group Carlsbad LLC
River South Commons, LLC	Schwartz Torrance Company LLC
Riverland Development Company, LLC	Scot Luther
Rivermart, LLC	Scottsdale Fiesta Retail Center, LLC
Riverwood Ruskin, LLC	SD-Sahuarita Properties, LLC
RJB Enterprises LLC	Seaview Acquisition, LLC
Roberts Crossing LLC	Seekonk Shopping Center Equities II, LLC
Robinson, Bradshaw & Hinson, P.A.	Select Strategies - HH, LLC
Rochester Plaza Associates, LLC	Select Strategies-Brokerage, LLC
Rockmoor Town West	Selective API One LLC
Rockridge Plaza Shopping Center LP	Select-Kings Highway LLC - Attn: Lease Admin
Rockwall Central Appraisal District	Select-Wesmark Plaza LLC - Attn: Garrison Central
Rodeo Inn Lynnwood Inc	Select-West Market Plaza LLC - Attn: Tracy Combs
ROF Grandville LLC	Sembler Family Land Trust
ROIC California, LLC	Seminole Properties LLC
ROIC Washington, LLC	Seth Markowitz, P.C.
ROP North Hills Crossing, LLC	Seven Players Club Drive, LLC
Roswell Town Center, LLC	Sevierville Forks Partners, LLC
Roxborough Associates LLC	Seville Plaza, LLC

SFH, LLC	ST. Charles Plaza LLC
Shabani & Shabani, LLP	ST. Joseph Northgate LLC
Shami Enterprises LLC	ST. Matthews Pavilion, LLC
Shaw-Marty Associates	Sterling Park Shopping Center, LP
Sheila L. Ortloff, Trustee of the Shelbyville Partners, LLC	Stockman Lands Inc
Sherwood Oaks Shopping Center LP	Stone Mountain Square Shopping Center LLC
Shoppes Greenwood, LLC	STS Equity Partners LLC
Shops At Coopers Grove, LLC	Suburban Realty Joint Venture
Shops At Newberry DE LLC	Summer Center Commons, LLC
Shores - White, LLC	Summit Northwest Village, LLC
Show Low Yale Casitas, LLC	Summit Properties Partnership
Shreve City LLC	Sun Lakes Plaza Associates
Shurmer Strongsville, LLC	Sun Plaza Shops, LLC
Siegen Village Shopping Center, LLC	Sun Point SDC, LLC
Silver Bridge LP	Sunnyhills Associates
Silver Hamilton, LLC	Super Gas & Food Mart, Inc.
Site Centers Corp.	Supervalu Inc
SJS Town Center, LLC	Susan P. French Revocable Trust
SKSO PROPERTIES, INC.	Suso 5 Creekwood LP
Sky Crossroads LLC	SVAP Pompano Citi Centre, L.P.
Sky New York Holdings LLC	SVS Hospitality Inc
SL & MLX, LLC	SVSC Holdings LP
SL Lapwing LLC	SV-State Line, LLC
Soar Management Inc	SW Warsaw LLC
Somers Point Builders, Inc.	SWG-Terre Haute, LLC
South Central Industrial Properties XIV, L.P.	Tahoma Vista Venture LLC
South Hill Village, LLC	Tal Mor
South Landings Tei Inv. Llc - Attn: M. Schladensky	Talenfeld Properties, LP
South Loop Shopping Center, Ltd	Tanque Verde Center LLC
South Oaks Station LLC	Tatum Venture, LLC, dba Tatum Venture Arizona LLC
South Plaza Associates, LLC	Taylor Callahan
South Square Shopping Center, LLC	TBF Group Fondulac LLC
South Star Investments LLC	TBF Group Penn Hills LLC
Southeast Partners	TBF Group Sutters Creek, LLC
Southern Hills Center Ltd	TBP Buckingham LLC
Southgate Plaza, LLC	TC Norman Investments
Southgate Shopping Center	Tejas Corporation
Southgate Shopping Center LLP	Ten East Partners, LP
Southpoint Plaza Shopping Center	Tenth Street Building Corporation
Southridge Associates, LLC	Terrana Law P.C.
Southwest Property Management, Inc.	Teton Venture, LLC
Southwestern Investments, LLC	The Deerfield Company, Inc.
Southwood Plaza, LLC	The Grewe Limited Partnership
Spanish Crossroads Dunhill LLC	The Grove Shops LLC
SPI Largo Village, LLC	The HLE Group LLC
Spindale Retail I LLC	The Kroger Company
Spirit Master Funding IV, LLC	The Leathery Company
Spirit Realty LP	The North Los Altos Shopping Center
SPL Leland Avenue LLC	The Point Investment, L.L.C.
Spring Creek Center II LLC	The Shops At England Run, Inc.
Spring Park Property Owner, LLC	The Shops At England Run, LLC
Springhill Two LLC	The Southern Benedictine Society
SSI Northside LLC	The Stop & Shop Supermarket Co., LLC
ST Marys Square Business Complex LLC	The View at Marlton LLC
ST Vincent DePaul Stores INC	THF Greengate East Development, LP
	THF Paducah Development , LP

Thompson Hills Investment Corp	V 3 OZ West Colonial LLC
Thomson Plaza Shopping Center, LLC	V&S Seven Oaks LLC
Tifton Retail I LLC	Valcour Development
Times Square Realty LLC	Valencia Hills Partners, LP
TJ Elite Properties LLC	Value Investment Group Inc
TKG Norwichtown Commons LLC	Van Wert RE, LLC
TKG Sheridan Crossing Development, LLC	Vande Lay Capital Partners, LLC
TMC LLC	Vanyarmouth, LLC
TMS McCarthy LP	VEI Dundalk LLC
TN Equities LLC	Venture Partners LLC
Todd Shopping Center, LLC	Vernco Belknap, LLC
Tomball Plaza, LLC	Vestal Property, LLC
Top Home LLC	VH Cleona, LLP
Tower Plaza, INC	Vila Clark Associates
Tower Ventures CRE LLC	Village Center, LLC
Town 'N' Country Plaza, LP	Village Green Realty L.P.
Town Square L.P.	Village Investment Properties, LLC
Town West Realty, Inc.	Village Marketplace Equity Partners, LLC
Towne Center Investments LLC	Village Shoppers Associates
TPI Cassinelli Manager LLC	VSC Associates, LLC
Trailridge Center, L.P.	VSC Corporation
Tranel, INC.	Wadsworth Associates
Tred Avon, LLC	Wallace Properties-Kennewick Plaza LLC
Trent J Taylor, Esq	Wal-Mart East, LP
Tri & Tammy Doan	Walnut Avenue Partners, L.L.C.
Tri Marsh Realty LLC	Walnut Creek Plaza, LLC
Triangle Square, LLC	Warren Davis Properties XV LLC
Trifecta Capital LLC	Warren Davis Properties XVIII, LLC
Trifur Partners, LP	Warren L12 LLC
Trigroup Properties LLC	Warren Terra INC
Triledo Sanford LLC	Warwick Denbigh Co
Triple Bar Columbia Marketplace, LLC	Washington Gardens I & II LP
Triple Kap Realty Corp	Washington Gardens I LP
Tropicana Palm Plaza, LLC	Washington Place Indiana LLC
Trotters Enterprises LLC	Waterbridge Orange Blossom, LLC
TRU 2005 RE I, LLC	Waterford Village LLC
Trussville Promenade I Owner, LLC	Waterstone Southeast Spartan Portfolio, LLC
TSCA-255, LLC	Watson Central GA LLC
Turfway Plaza Associates LLC	Watt Town Center Retail Partners, LLC
Twenty First Properties Inc	Waynesboro Holdings L.P., GBR West Main LLC and
Twin Rivers Equity Partners LLC	Waynesburg Associates General Ptnrshp
Two Center Corp	WC Properties LLC
Tyler Center LLC	Wedgewood SC Investors LLC
U & Me Hershey LLC	Wegmans Food Markets, Inc.
UE Hudson Mall Holding LLC	Weingarten Nostat LLC
UE Revere LLC	Wenatchee Productions Corporation
Unison Mooresville, LLC	Weslaco Palm Plaza LLC
Universal Guaranty Life Ins Co Inc	West Boca Center LLC
University Park Associates LP	West Point Partners
Up In The Air LLC	West River Shopping Center LLC
Upper Fork LLC	West Sahara Equities LLC
Upper Glen Street Associates, LLC	West Valley Properties, Inc
Urban Edge Properties	Westerman Ball Ederer Miller
US Properties Group	Westerman Ball Ederer Miller & Sharfstein, LLP
USPG Portfolio Eight LLC	Western Properties Company
USPG Portfolio Two, LLC	Westerville Square Inc

Westerville Square, Inc.
 Westgate Plaza Associates
 Westgate Shopping Center, LTD.
 Westview Center Associates, L.C.
 White Oaks Plaza LLC
 WHLR - Rivergate, LLC
 WHLR-Franklin Village LLC
 WHLR-JANAF, LLC
 WILF Law Firm, LLP
 William R. Roth Lancaster, LLC
 Wilshire Plaza Investors, LLC
 Winbrook Management, LLC As Managing Agent
 Windsor 15 LLC
 Windsor Shopping Center LLP
 Windward Partners II Ltd
 Winklers Mill, LLC
 Winston Salem Haines LLC
 Wise County Plaza WVA, LLC
 WMSC LLC / Routh Group
 WMT Franklin, L.L.C.
 Wolf River Run Associates, LLC
 Wood Center Properties LLC
 Wood Lawrenceburg Center, LLC
 Woodberry Plaza, LLC
 Woodbridge Crossing Urban Renewal LLC
 Woodcock Properties
 Woodland Village, LLC
 WRD Hanover LP
 WRI Freedom Centre, L.P.
 WRI Seminole Marketplace, LLC
 WRI Trautmann, L.P.
 WRP Gateway, LLC
 WRP Washington Plaza LLC
 Y&C Long Beach
 Y&O 240 LLC
 Y&O Faulkner LLC
 Y&O Town & Country LLC
 Yada LLC
 Yee Hop Realty, Limited
 Yellow Tail Georgia LLC
 YLCA Yuba Property LLC
 Yolanda Zanchi
 Younis Enterprises LLC
 Yukon Route 66 II LLC
 Yuma Mesa, LLC
 Zane C. Hall Family LP
 Zanesville OH Retail LLC
 Zeisler Morgan Properties Ltd
 ZP No 183 LLC
 Zuni Albuquerque 2005

Secured Lenders

PNC Bank, National Association
 Huntington National Bank
 Truist Bank
 U.S. Bank National Association

Wells Fargo Bank, National Association
 Bank of America, N.A.
 Fifth Third Bank, National Association
 MUFG Bank, Ltd.
 1903 Partners, LLC
 WhiteHawk Finance LLC
 ReStore Capital (BIG), LLC
 Tiger Finance, LLC
 Banc of America Leasing & Capital, LLC
 1903P Loan Agent, LLC

Taxing Authorities

Abilene-Taylor County Public - Abilene, TX
 Account Recovery Services - Oxnard, CA
 Ada County Treasurer - Boise, ID
 Adams County Health Dept - Quincy, IL
 Adams County Health Dept - Commerce City, Co
 Adams County Tax Collector - Natchez, Ms
 Agricultural Commissioners Ofc - Santa Rosa, CA
 Aiken County SC - Aiken, SC
 Ala Tax Business License - Birmingham, AL
 Alabama Department of Revenue - Montgomery, AL
 Alabama Dept of Agriculture - Montgomery, AL
 Alabama State Treasurer Unclaimed - Montgomery, AL
 Alachua County Environmental - Gainesville, FL
 Alachua County Tax Collector - Jacksonville, FL
 Alamance County Tax Collector - Graham, NC
 Alameda County Clerk Recorder - Oakland, CA
 Alameda County Dept of - Alameda, CA
 Alameda County Tax Collector - Hayward, CA
 Alaska Dept of Revenue - Juneau, AK
 Albany Dougherty Tax Dept - Albany, GA
 Albemarle County Tax Collector - Merrifield, VA
 Alberta Recycling Mgmt Authority - Edmonton, AB
 Alief Independent School Dist - Alief, TX
 Allegany County Tax - Cumberland, MD
 Alleghany County Va Commissioner - Covington, VA
 Allen County Health Department - Lima, OH
 Allen County Treasurer - Fort Wayne, IN
 Allied Data Solutions Ads - Columbus, OH
 Altoona Area School Dist Tax - Altoona, PA
 American Appraisal Associates - Milwaukee, WI
 American Fork City - American Fork, UT
 Anderson County Clerk - Clinton, TN
 Anderson County Treasurer - Anderson, SC
 Anne Arundel County - Annapolis, MD
 Arapahoe County Tax Collector - Littleton, CO
 Arizona Business Gazette - Phoenix, AZ
 Arizona Corporation Commission - Phoenix, AZ
 Arizona Department of Economic - Phoenix, AZ
 Arizona Department of Revenue - Phoenix, AZ
 Arkansas Dept of Finance & Adm - Little Rock, AR
 Arkansas Dept of Health - Little Rock, AR
 Arkansas Insurance Department - Little Rock, AR
 Arkansas Secretary Of State - Little Rock, AR
 Arkansas State Plant Bd - Little Rock, AR

Armstrong Reshawn - Tallahassee, FL
 Ascension Parish Tax Collector - Gonzales, LA
 Ashe County Tax Collector - Hermitage, PA
 Assessment & Taxation - Portland, OR
 Assessor Collector - Columbus, Ms
 Assessor Collector Of Taxes - Beaumont, TX
 Astabula County Health Dept - Jefferson, OH
 Aston Township - Aston, PA
 Aston Township - Pittsburgh, PA
 Athens City Tax Collector - Athens, TN
 Athens City-County Health Dept - Athens, OH
 Athens Clark County Dept of - Athens, GA
 Atlantic County Division - Northfield, NJ
 Auditor Of State - Little Rock, AR
 Auglaize County Auditor - Wapakoneta, OH
 Auglaize County Health Dept - Wapakoneta, OH
 Augusta License & Inspection - Augusta, GA
 Augusta Municipal Tax Collector - Augusta, ME
 Austell City Tax Collector - Austell, GA
 Austin/Travis County Health & - Austin, TX
 Autauga County Health Dept - Prattville, AL
 Autauga County Tax Collector - Prattville, AL
 B.H.G.S DCA - West Sacramento, CA
 Baldwin Co Sales & Use Tax Dep - Bay Minette, AL
 Baldwin County - Robertsdale, AL
 Baldwin County Judge Of Probate - Bay Minette, AL
 Baldwin County Revenue Comm - Bay Minette, AL
 Baldwin County Tax Commission - Atlanta, GA
 Baltimore County Maryland - Baltimore, MD
 Baltimore County Tax Collector - Baltimore, MD
 Banks County Commissioners - Homer, GA
 Bannock County Treasurer - Pocatello, ID
 Barberton City Htl Dept - Barberton, OH
 Barren County Health Dept - Glasgow, KY
 Barren County Tax Collector - Glasgow, KY
 Barren River District Health - Bowling Green, KY
 Bartholomew County Health Dept - Columbus, IN
 Bartholomew County Treasurer - Columbus, IN
 Bartow County Tax Commissioner - Cartersville, GA
 Battlecreek City Treasurer - Battle Creek, MI
 Baxter County Collector - Mountain Home, AR
 Bay County Tax Collector - Panama City, FL
 Beaufort County - Beaufort, SC
 Beaufort County Emergency - Beaufort, SC
 Beaufort County Treasurer - Atlanta, GA
 Beckley-Raleigh County Board Of - Beckley, WV
 Beer & Wine Services Inc - Calistoga, CA
 Bell County Environmental - Pineville, KY
 Bell County Public Health - Temple, OH
 Bell County Sheriff - Pineville, KY
 Bellevue City Tax Collector - Bellevue, KY
 Belmont County Health Dept - Saint Clairsville, OH
 Belmont County Treasurer - Saint Clairsville, OH
 Benton County - Bentonville, AR
 Benton County Tax Collector - Kennewick, WA
 Benton Franklin Distric Health - Kennewick, WA
 Benton Twp Treasurer (Berrien) - Benton Harbor, MI
 Berkeley County Health Dept - Martinsburg, WV
 Berkheimer Associates - Exton, PA
 Berkheimer Hab Misc - Lehigh Valley, PA
 Berks E I T Bureau - Wyomissing, PA
 Bernalillo County Tax Collector - Albuquerque, NM
 Bexar County Clerk - San Antonio, TX
 Bexar County Tax Assessor-Collector -San Antonio, TX
 Bill English Probate Judge - Opelika, AL
 Billerica Health Department - Billerica, MA
 Bismark Burleigh Public Health - Bismark, ND
 Black Hawk County Health - Waterloo, IA
 Blount County Clerk - Maryville, TN
 Blount County Trustee - Maryville, TN
 Board Of County Commissioners - Miami, FL
 Board Of Equalization - Sacramento, Ca
 Bonneville County Treasurer - Idaho Falls, ID
 Booher & Associates - Lewistown, PA
 Boone County Collector Of Revenue - Columbia, MO
 Boone County Tax Collector - Harrison, AR
 Boone County Treasurer - Indianapolis, IN
 Borough ofChambersburg - Chambersburg, PA
 Borough ofClifton Heights - Clifton Heights, PA
 Borough ofDunmore - Dunmore, PA
 Borough ofParamus - Paramus, NJ
 Borough ofWest Hazleton - Hazleton, PA
 Bossier Parish Tax Collector - Benton, LA
 Boulder County Public Health - Boulder, CO
 Bowie City Tax Collector (Prince Georges)- Bowie, MD
 Boyle County Sheriff - Danville, KY
 Bradley County Trustees Office - Cleveland, TN
 Brazoria County Clerk - Angleton, TX
 Brazoria County Tax Assessor-Collector - Lake Jackson, TX
 Brazos County Clerk - Bryan, TX
 Brazos County Tax Office - Bryan, TX
 Bremerton-Kitsap County - Bremerton, WA
 Brevard County Tax Collector - Titusville, FL
 Brinsfield Sol Jr - Montgomery, AL
 Bristol City Tax Collector - Bristol, TN
 Broward County Tax Collector - Fort Lauderdale, FL
 Brown Co Appraisal District - Brownwood, TX
 Brown County Health Dept - Green Bay, WI
 Brown County Treasurer - Green Bay, WI
 Brunswick County Tax Collector - Charlotte, NC
 Brusmak Clement & Harrison Pc - Dallas, TX
 Bryan County Tax Collector - Durant, OK
 Buchanan County Collector Of - Saint Joseph, MO
 Bucyrus City Health Department - Bucyrus, OH
 Budget Heating & Air Condition - Tampa, FL
 Buffalo Trace Dist Health Dept - Maysville, KY
 Bullitt County Health Dept - Shepherdsville, KY
 Bulloch County Tax Commissioner - Statesboro, GA
 Buncombe County Tax Collector - Asheville, NC
 Bureau of Alcohol Tobacco And - Pittsburgh, PA
 Bureau of Home Furnishings - Sacramento, CA

Bureau of Plant Industry - Lincoln, NE
 Bureau of Revenue And Taxation - Gretna, LA
 Bureau of Revenue Collections - Baltimore, MD
 Burke County Tax Collector - Charlotte, NC
 Burlington City Tax Collector - Burlington, NC
 Butler County Collector - Poplar Bluff, MO
 Butte County Clerk - Oroville, CA
 Butte County Tax Collector - Oroville, CA
 Cabarrus County Tax Collector - Charlotte, NC
 Cabell County Sheriff - Huntington, WV
 Cabell-Huntington Health Dept - Huntington, WV
 Cache County Assessor - Logan, UT
 Caddo Parish Sheriff's Office - Shreveport, LA
 Calcasieu Parish Tax Collector - Lake Charles, LA
 Caldwell County Register Of Deeds - Lenoir, NC
 Caldwell County Tax Collector - Lenoir, NC
 Caledonia Township Treasurer - Corunna, MI
 Calhoun County License - Anniston, AL
 California Dept of Public Health - Sacramento, CA
 California Secretary Of State - Sacramento, CA
 California Travel And Tourism - Sacramento, CA
 Calloway County Health Dept - Murray, KY
 Calloway County Tax Collector - Murray, KY
 Calrecycle - Sacramento, CA
 Calvert County Health Dept - Prince Frederick, MD
 Calvert County Tax Collector - Prince Frederick, MD
 Camden County Treasurer - Blackwood, NJ
 Campbell County Fiscal Court - Cincinnati, OH
 Campbell County Tax Collector - Newport, KY
 Campbell County Tax Collector - Jacksboro, TN
 Campbellsville Ind School - Campbellsville, KY
 Canadian County Treasurer - El Reno, OK
 Canadian/Ref/Tax - Brantford, ON
 Canyon County Tax Collector - Caldwell, ID
 Cape Girardeau County Collector - Jackson, MO
 Cape Girardeau County Public - Cape Girardeau, MO
 Cape May Co Dept of Health - Cape May Court House, NJ
 Caro Community Schools - Caro, MI
 Carroll County Health Dept Bur - Westminster, MD
 Carroll County Tax Collector - Westminster, MD
 Carrollton-Farmers Branch ISD Tax Office - Dallas, TX
 Carson City Treasurer - Carson City, NV
 Carter County Treasurer - Ardmore, OK
 Carter County Trustee - Elizabethton, TN
 Carteret County Tax Collector - Beaufort, NC
 Cascade County Treasurer - Great Falls, MT
 Cashier Fld California Dept of - Sacramento, CA
 Casper County Health Dept - Casper, WY
 Cass County Collector - Harrisonville, MO
 Cass County Health Dept - Logansport, IN
 Catawba County Tax Collector - Charlotte, NC
 Cathedral City - Cathedral City, CA
 Catosa County Tax Commissioner - Ringgold, GA
 CCA-Municipal Income Tax - Cleveland, OH
 CCDB-Fire Prevention Bureau - Las Vegas, NV
 CDFA - Sacramento, CA
 Cecil County Health Department - Elkton, MD
 Cecil County Treasurers Office - Elkton, MD
 Cedar City - Cedar City, UT
 CEI Florida Inc - Debary, FL
 Cellville City Clerk - Belleville, IL
 Central Connecticut Health Dis - Rocky Hill, CT
 Central District Health Dept - Boise, ID
 Central Tax Bureau - Bridgeville, PA
 Central Tax Bureau Of PA - Burgettstown, PA
 Central Tax Bureau Of PA - McKees Rocks, PA
 Central Tax Bureau Of PA Inc - Youngwood, PA
 Champaign Health District - Urbana, OH
 Charles County Health Dept - White Plains, MD
 Charles County Tax Collector - La Plata, MD
 Charleston Co Treasurer - Charlotte, NC
 Charlotte County Board Of - Port Charlotte, FL
 Charter Township Of Clinton - Clinton Township, MI
 Charter Township Of Meridian (Ingham) - Okemos, MI
 Charter Township Of Union - Mt Pleasant, MI
 Charter Twp Of Shelby - Detroit, MI
 Chattanooga City Treasurer - Chattanooga, TN
 Chaves County Treasurer - Roswell, NM
 Chelan County Treasurer - Wenatchee, WA
 Cherokee County Tax Collector - Murphy, NC
 Cherokee County Tax Comm - Canton, GA
 Cherokee County Treasurer - Atlanta, GA
 Chesapeake City Tax Collector - Chesapeake, VA
 Chester County Treasurer - Chester, SC
 Chesterfield County - Chesterfield, VA
 Chesterfield County Tax Collector - Chesterfield, VA
 Chesterfield County Treasurer - Charlotte, NC
 Chesterfield Township - Chesterfield, MI
 Chicago Dept of Revenue - Chicago, IL
 Chico Enterprise Record - Chico, CA
 Christian County Tax Collector - Hopkinsville, KY
 Cincinnati Income Tax Bureau - Cincinnati, OH
 Circuit Court Clerk - Culpepper, VA
 Circuit Court For Charles Cnty - La Plata, MD
 City Of Gaylord - Gaylord, MI
 City And County of Denver - Dallas, TX
 City And County of San Francisco - San Francisco, CA
 City Auditor - West Fargo, ND
 City Collector - Kansas City, MO
 City County Tax Commissioner - Macon, GA
 City Hall - Waynesboro, GA
 City Income Tax Bureau - Allegheny College, PA
 City of Canada Flintridge - La Canada Flintridge, CA
 City of Abilene - Abilene, TX
 City of Adamsville - Adamsville, AL
 City of Aiken - Aiken, SC
 City of Alamogordo - Alamogordo, NM
 City of Alcoa - Alcoa, TN
 City of Alexandria - Alexandria, LA
 City of Allen - Allen, TX
 City of Allentown - Allentown, PA

City of Alpharetta - Alpharetta, GA	City of Buffalo - Buffalo, NY
City of Alpharetta - Atlanta, GA	City of Buford - Buford, GA
City of Amarillo Health Dept. - Amarillo, TX	City of Bullhead City - Bullhead City, AZ
City of Anaheim - Anaheim, CA	City of Burien - Burien, WA
City of Andalusia - Andalusia, AL	City of Burleson - Burleson, TX
City of Anderson - Anderson, CA	City of Burton - Burton, MI
City of Anniston - Anniston, AL	City of Byron - Byron, GA
City of Antioch - Antioch, CA	City of Callexico - Callexico, CA
City of Appleton - Appleton, WI	City of Calhoun - Calhoun, GA
City of Arcadia - Arcadia, CA	City of Callaway - Callaway, FL
City of Arlington Health Dept - Arlington, TX	City of Calumet City - Calumet City, IL
City of Arnold - Arnold, MO	City of Camarillo - Camarillo, CA
City of Ashland - Ashland, KY	City of Camden - Camden, SC
City of Atascadero - Atascadero, CA	City of Campbell - Campbell, CA
City of Athens - Athens, AL	City of Campbellsville - Campbellsville, KY
City of Athens Sales Tax Div - Hartselle, AL	City of Cape Girardeau - Cape Girardeau, MO
City of Attleboro - Attleboro, MA	City of Carrollton - Carrollton, TX
City of Attleboro - Attleboro, CT	City of Casselberry - Casselberry, FL
City of Attleboro - Woburn, MA	City of Ceres - Ceres, CA
City of Atwater - Fresno, CA	City of Chandler - Chandler, AZ
City of Auburn - Auburn, AL	City of Charleston - Charleston, WV
City of Auburn - Auburn, ME	City of Charleston - Charleston, SC
City of Auburndale - Auburndale, FL	City of Charleston - Charleston, WV
City of Austell - Austell, GA	City of Charlotte - Charlotte, NC
City of Avon Park - Avon Park, FL	City of Charlottesville Treas - Charlottesville, VA
City of Azusa - Azusa, CA	City of Chattanooga - Chattanooga, TN
City of Baker - Baker, LA	City of Chesterfield - Chesterfield, MO
City of Ballwin - Ballwin, MO	City of Chico - Los Angeles, CA
City of Banning - Banning, CA	City of Chino - Chino, CA
City of Barstow - Barstow, CA	City of Chino Hills - Chino Hills, CA
City of Baton Rouge - Baton Rouge, LA	City of Citrus Heights - Citrus Heights, CA
City of Baytown - Baytown, TX	City of Clarksville - Saint Louis, MO
City of Beaufort - Beaufort, SC	City of Clearwater - Clearwater, FL
City of Beaumont - Beaumont, CA	City of Cleburne - Cleburne, TX
City of Beaverton - Beaverton, OR	City of Clewiston - Clewiston, FL
City of Beckley - Beckley, WV	City of Clinton - Clinton, TN
City of Bellflower - Bellflower, CA	City of Clinton - Clinton, MS
City of Bessemer - Bessemer, AL	City of Clovis - Clovis, NM
City of Bethlehem - Bethlehem, PA	City of Coal Run Village - Pikeville, KY
City of Biddeford - Brattleboro, VT	City of Coldwater Tax - Coldwater, MI
City of Birmingham - Birmingham, AL	City of Columbia - Columbia, SC
City of Bloomington - Bloomington, IL	City of Columbus - Columbus, OH
City of Boaz - Boaz, AL	City of Concord - Concord, CA
City of Bonita Springs - Bonita Springs, FL	City of Concord - Concord, NC
City of Bossier - Bossier City, LA	City of Concord Tax Collector - Charlotte, NC
City of Boulder - Boulder, CO	City of Conyers - Conyers, GA
City of Boynton Beach - Boynton Beach, FL	City of Coral Springs - Coral Springs, FL
City of Brandenburg - Brandenburg, KY	City of Corinth Tax Dept - Corinth, MS
City of Branson - Branson, MO	City of Cornelia - Cornelia, GA
City of Bristol - Bristol, TN	City of Corona - Corona, CA
City of Brook Park - Brook Park, OH	City of Corsicana - Corsicana, TX
City of Brooklyn Center - Minneapolis, MN	City of Corsicana Tax Office - Corsicana, TX
City of Brownsville - Brownsville, TX	City of Covington - Covington, KY
City of Brownwood - Brownwood, TX	City of Covington - Covington, GA
City of Brunswick - Brunswick, GA	City of Covington - Covington, LA
City of Buena Park - Buena Park, CA	City of Crest Hill - Crest Hill, IL

City of Crestview - Crestview, FL	City of Flagstaff - Flagstaff, AZ
City of Crystal Lake - Crystal Lake, IL	City of Flagstaff Sales Tax - Flagstaff, AZ
City of Crystal River - Crystal River, FL	City of Flint - Flint, MI
City of Cudahy - Cudahy, CA	City of Florence - Florence, KY
City of Cudahy - Cudahy, WI	City of Folsom - Folsom, CA
City of Culver City - Fresno, CA	City of Folsom - Fresno, CA
City of Cumberland - Cumberland, MD	City of Fontana - Fontana, CA
City of Cumming - Cumming, GA	City of Fort Collins-MFI - Fort Collins, CO
City of Cuyahoga Falls - Cuyahoga Falls, OH	City of Fort Meyers - Fort Myers, FL
City of Cynthiana - Cynthiana, KY	City of Fort Pierce - Fort Pierce, FL
City of Dade City - Dade City, FL	City of Fort Smith - Fort Smith, AR
City of Dallas - Dallas, TX	City of Fort Worth - Fort Worth, TX
City of Dallas - Dallas, GA	City of Frankfurt - Frankfurt, KY
City of Dalton - Dalton, GA	City of Franklin - Nashville, TN
City of Danville - Danville, VA	City of Franklin - Franklin, TN
City of Davenport - Davenport, IA	City of Franklin Tax - Franklin, TN
City of De Pere - De Pere, WI	City of Franklin VA Commissioner - Franklin, VA
City of Decatur - Decatur, AL	City of Frederick - Frederick, MD
City of Decatur - Birmingham, AL	City of Fredericksburg Treasur - Baltimore, MD
City of Delray Beach - Delray Beach, FL	City of Fremont - Fremont, CA
City of Denham Springs - Denham Springs, LA	City of Fresno - Fresno, CA
City of Denton - Dallas, TX	City of Fullerton - Fullerton, CA
City of Denver - Dallas, TX	City of Gadsden - Gadsden, AL
City of Des Plaines - Des Plaines, IL	City of Gainesville - Gainesville, TX
City of Destin - Destin, FL	City of Galax - Galax, VA
City of D'iberville - Diberville, MS	City of Gallup - Gallup, NM
City of Dothan - Dothan, AL	City of Garden City - Garden City, ID
City of Douglas - Douglas, GA	City of Gardena - Gardena, CA
City of Dover Dept of Inspect - Dover, DE	City of Gardner - Gardner, MA
City of Dublin - Dublin, CA	City of Gardner Bd Of Health - Gardner, MA
City of Dublin Occupational Tax - Dublin, GA	City of Garland - Garland, TX
City of Duluth - Duluth, GA	City of Garland Health Dept - Garland, TX
City of Dunn - Dun, NC	City of Gastonia - Gastonia, NC
City of Durham - Durham, NC	City of Georgetown - Georgetown, KY
City of Easley - Easley, SC	City of Georgetown - Georgetown, SC
City of Eden - Eden, NC	City of Gilroy - Gilroy, CA
City of Edmond - Edmond, OK	City of Glasgow - Glasgow, KY
City of El Centro - El Centro, CA	City of Glendale - Glendale, AZ
City of El Dorado - El Dorado, AR	City of Gonzales - Gonzales, LA
City of El Paso - El Paso, TX	City of Goose Creek - Goose Creek, SC
City of Elizabeth City - Elizabeth City, NC	City of Grand Junction - Grand Junction, CO
City of Elizabethton - Elizabethton, TN	City of Grandville - Grandville, MI
City of Elizabethtown - Elizabethtown, KY	City of Grants Pass - Grants Pass, OR
City of Elk Grove - Elk Grove, CA	City of Greeley - Greeley, CO
City of Erie - Bureau Of Revenue - Baldwin, PA	City of Greenbelt - Greenbelt, MD
City of Erie Bureau Of Revenue - Erie, PA	City of Greenville - Greenville, TX
City of Escondido - Escondido, CA	City of Greenville - Greenville, NC
City of Euless - Euless, TX	City of Greenwood City Tax - Greenwood, MS
City of Everett - Everett, WA	City of Greer - Greer, SC
City of Fairfield - Fairfield, OH	City of Gulfport - Gulfport, MS
City of Fairview Heights - Fairview Heights, IL	City of Guntersville - Guntersville, AL
City of Fargo North Dakota - Fargo, ND	City of Hallandale Beach - Hallandale, FL
City of Ferguson - Saint Louis, MO	City of Hanford - Hanford, CA
City of Fitchburg - Fitchburg, MA	City of Harlan - Harlan, KY
City of Fitchburg - Medford, MA	City of Harlingen - Harlingen, TX
City of Fitchburg Board Of Health, - Fitchburg, MA	City of Harrison Ohio Tax - Harrison, OH

City of Harrisonburg - Harrisonburg, VA	City of Lakewood Finance Dept - Lakewood, CA
City of Hartsville - Hartsville, SC	City of Lancaster - Fresno, CA
City of Hattiesburg City Clerks Off - Hattiesburg, MS	City of Lancaster - Lancaster, SC
City of Hawthorne - Fresno, CA	City of Lapeer Treasurer - Lapeer, MI
City of Hayward - Hayward, CA	City of Laredo - Laredo, TX
City of Hazard - Hazard, KY	City of Laredo Health Dept - Laredo, TX
City of Hemet - Hemet, CA	City of Las Vegas - Los Angeles, CA
City of Henderson - Henderson, NV	City of Lauderdale Lakes - Fort Lauderdale, FL
City of Hendersonville - Hendersonville, TN	City of Lauderhill - Lauderhill, FL
City of Hendersonville - Charlotte, NC	City of Laurinburg - Laurinburg, NC
City of Hialeah - Miami, FL	City of Lavista - La Vista, NE
City of Hialeah - Orlando, FL	City of Lawrenceburg - Lawrenceburg, TN
City of Highland - Highland, CA	City of Lawrenceville/Tax - Lawrenceville, GA
City of Hilliard - Hilliard, OH	City of Lawton - Lawton, OK
City of Hillsdale - Hillsdale, MI	City of Layton - Layton, UT
City of Hobbs - Hobbs, NM	City of Leadington - Leadington, MO
City of Hollywood - Hollywood, FL	City of Lebanon - Lebanon, TN
City of Homestead - Homestead, FL	City of Lebanon - Lebanon, OH
City of Hoover - Birmingham, AL	City of Lees Summit - Lee's Summit, MO
City of Hopkinsville - Hopkinsville, KY	City of Leesburg - Leesburg, FL
City of Houston - Houston, TX	City of Lewisville - Lewisville, TX
City of Houston Health & Human - Houston, TX	City of Lincoln Park - Lincoln Park, MI
City of Huber Heights - Dayton, OH	City of Livonia - Livonia, MI
City of Huntington Beach - Huntington Beach, CA	City of Lodi - Fresno, CA
City of Huntsville - Huntsville, AL	City of Lomita - Lomita, CA
City of Independence Health Dept - Independence, MO	City of Long Beach - Long Beach, CA
City of Indio - Indio, CA	City of Longmont - Longmont, CO
City of Inglewood - Inglewood, CA	City of Longview - Longview, WA
City of Inverness - Inverness, FL	City of Lorain Health Dept - Lorain, OH
City of Irving - Irving, TX	City of Los Angeles - Pasadena, CA
City of Jackson - Jackson, TN	City of Los Angeles - Los Angeles, CA
City of Jacksonville - Jacksonville, NC	City of Los Angeles Ofc Of - Los Angeles, CA
City of Janesville - Janesville, WI	City of Los Banos - Los Banos, CA
City of Jefferson - Jefferson City, MO	City of Louisville - Louisville, CO
City of Johnson City - Johnson City, TN	City of Loveland Sales Tax Adm - Loveland, CO
City of Jonesboro City Coll - Jonesboro, AR	City of Lubbock - Lubbock, TX
City of Joplin - Joplin, MO	City of Lumberton - Lumberton, NC
City of Joplin Health Dept - Joplin, MO	City of Lynchburg - Lynchburg, VA
City of Kankakee - Kankakee, IL	City of Lynn - Lynn, MA
City of Kansas City - Kansas City, KS	City of Madera - Madera, CA
City of Kansas City - Kansas City, MO	City of Madison Heights - Madison Heights, MI
City of Kennewick - Kennewick, WA	City of Madison Inspect Unit - Madison, WI
City of Kentwood-Tax - Kentwood, MI	City of Madison Treasurer - Madison, WI
City of Kilgore - Kilgore, TX	City of Madisonville - Madisonville, KY
City of Kingman - Kingman, AZ	City of Mansfield - Mansfield, OH
City of La Crosse Treasurer - La Crosse, WI	City of Maplewood - Saint Louis, MO
City of La Mesa Business Licen - La Mesa, CA	City of Marion - Marion, NC
City of La Verne - La Verne, CA	City of Marquette - Marquette, MI
City of Lacey - Lacey, WA	City of Martin Business License - Martin, TN
City of Lafayette - Lafayette, LA	City of McMinnville - McMinnville, TN
City of Lafollette Tax - La Follette, TN	City of Mcallen - Mcallen, TX
City of Lake Wales - Lake Wales, FL	City of Mcallen Health Dept - Mcallen, TX
City of Lake Worth - Lake Worth, TX	City of Mcallen Tax Office - Mcallen, TX
City of Lakeland - Lakeland, FL	City of McKinney - McKinney, TX
City of Lakewood - Lakewood, WA	City of McKinney Code Svc/Food - McKinney, TX
City of Lakewood - Denver, CO	City of Memphis, Tennessee - Memphis, TN

City of Merced - Merced, CA	City of North Charleston - North Charleston, SC
City of Mesa - Mesa, AZ	City of North Little Rock - North Little Rock, AR
City of Mesquite - Mesquite, TX	City of North Myrtle Beach - North Myrtle Beach, SC
City of Mesquite-Health Dept - Mesquite, TX	City of North Richland Hills - North Richland Hills, TX
City of Methuen - Methuen, MA	City of Northampton - Northampton, MA
City of Miami - Miami, FL	City of Northampton - Woburn, MA
City of Miami Gardens - Miami Gardens, FL	City of Northglenn - Northglenn, CO
City of Middlesborough - Middlesboro, KY	City of Northglenn - Denver, CO
City of Middletown - Middletown, CT	City of Novato - Novato, CA
City of Middletown - Middletown, OH	City of Novi - Detroit, MI
City of Midland - Midland, TX	City of Oakbrook Terrace - Oakbrook Terrace, IL
City of Milford - Milford, DE	City of Oakland - San Francisco, CA
City of Milford - Cincinnati, OH	City of Ocean Springs Mississi - Ocean Springs, MS
City of Milford Health Dept - Milford, CT	City of Ontario - Ontario, CA
City of Milledgeville - Milledgeville, GA	City of Orangeburg - Orangeburg, SC
City of Milpitas - Milpitas, CA	City of Ormond Beach - Ormond Beach, FL
City of Milton - Milton, FL	City of Oroville - Oroville, CA
City of Milwaukee - Milwaukee, WI	City of Owensboro - Owensboro, KY
City of Mobile - Birmingham, AL	City of Oxnard - Oxnard, CA
City of Mobile - Mobile, AL	City of Paducah - Louisville, KY
City of Modesto - Modesto, CA	City of Paintsville - Paintsville, KY
City of Moline - Moline, IL	City of Palatka - Palatka, FL
City of Monroe - Monroe, GA	City of Palm Bay - Palm Bay, FL
City of Montebello - Fresno, CA	City of Palmdale - Palmdale, CA
City of Montgomery - Montgomery, AL	City of Papagould - Paragould, AR
City of Montgomery - Birmingham, AL	City of Paramount - Paramount, CA
City of Monticello - Monticello, KY	City of Parma Div Of Tax - Cleveland, OH
City of Mount Pleasant - Mount Pleasant, TX	City of Parma Heights - Parma Heights, OH
City of Mount Sterling - Mount Sterling, KY	City of Pasadena - Pasadena, CA
City of Murray - Murray, KY	City of Pasadena Health Dept - Pasadena, TX
City of Murrieta - Murrieta, CA	City of Pearl - Pearl, MS
City of Muscle Shoals - Muscle Shoals, AL	City of Pelham - Pelham, AL
City of Muskegon - Muskegon, MI	City of Pembroke Pines - Pembroke Pines, FL
City of Muskegon - Chicago, IL	City of Peoria - Peoria, IL
City of Muskogee - Muskogee, OK	City of Petoskey - Petoskey, MI
City of Myrtle Beach - Myrtle Beach, SC	City of Philadelphia - Philadelphia, PA
City of Nacogdoches - Nacogdoches, TX	City of Phoenix - Phoenix, AZ
City of Nashua - Nashua, NH	City of Pickerington - Pickerington, OH
City of Natchez - Natchez, MS	City of Pine Bluff - Pine Bluff, AR
City of New Bern Tax Collector - Charlotte, NC	City of Pinellas Park - Pinellas Park, FL
City of New Braunfels - New Braunfels, TX	City of Pittsburg - Pittsburg, KS
City of New Iberia - New Iberia, La	City of Pittsfield - Pittsfield, MA
City of New Orleans - New Orleans, La	City of Placentia - Placentia, CA
City of New Philadelphia - New Philadelphia, Oh	City of Placerville - Placerville, CA
City of Newark - Newark, Ca	City of Plano - Plano, TX
City of Newberry - Newberry, Sc	City of Plant City - Plant City, FL
City of Newnan - Newnan, Ga	City of Plantation - Fort Lauderdale, FL
City of Newport - Newport, Tn	City of Pompano Beach - Pompano Beach, FL
City of Newport - Newport, Ky	City of Pontiac - Detroit, MI
City of Newport News - Newport News, VA	City of Pontiac - Eaton Rapids, MI
City of Nicholasville - Nicholasville, KY	City of Pontiac Business Licensing - Pontiac, MI
City of Niles - Niles, OH	City of Poplar Bluff - Poplar Bluff, MO
City of Nogales - Nogales, AZ	City of Port Hueneme - Fresno, CA
City of Norman - Norman, OK	City of Port Orange - Port Orange, FL
City of North Augusta - North Augusta, SC	City of Port Orchard - Port Orchard, WA
City of North Bend - North Bend, OR	City of Portage - Portage, MI

City of Portland - Portland, OR	City of Seneca - Seneca, SC
City of Portland Treasury - Lewiston, ME	City of Sevierville Tax - Sevierville, TN
City of Poway - Poway, CA	City of Shawnee - Shawnee, KS
City of Prattville - Prattville, AL	City of Sheboygan - Sheboygan, WI
City of Prescott - Prescott, AZ	City of Shelbyville - Shelbyville, KY
City of Prestonburg - Prestonsburg, KY	City of Shelbyville - Shelbyville, TN
City of Pueblo - Pueblo, CO	City of Shepherdsville Ky - Shepherdsville, KY
City of Puyallup - Seahurst, WA	City of Show Low - Show Low, AZ
City of Rainbow City - Rainbow City, AL	City of Shreveport - Shreveport, LA
City of Rancho Cucamonga - Rancho Cucamonga, CA	City of Sierra Vista - Sierra Vista, AZ
City of Redlands - Redlands, CA	City of Sikeston - Sikeston, MO
City of Redlands - Fresno, CA	City of Sioux Falls - Sioux Falls, SD
City of Redwood City - Redwood City, CA	City of Slidell - Slidell, LA
City of Reno - Reno, NV	City of Smyrna - Smyrna, GA
City of Revere - Revere, MA	City of Snellville - Snellville, GA
City of Revere Board Of Health - Revere, MA	City of Somers Point - Somers Point, NJ
City of Rialto - Rialto, CA	City of South Ogden - Bountiful, OH
City of Richmond Finance Dept - Richmond, KY	City of South Pasadena - South Pasadena, CA
City of Riverdale - Riverdale, GA	City of Southhaven - Southaven, MS
City of Roanoke - Roanoke, VA	City of Sparks - Sparks, NV
City of Roanoke Rapids - Roanoke Rapids, NC	City of Spokane - Spokane, WA
City of Roanoke Treasurer - Roanoke, VA	City of Springdale - Springdale, AR
City of Rock Hill - Rock Hill, SC	City of Springfield - Springfield, MA
City of Rockingham Tax Dept - Rockingham, NC	City of Springfield - Woburn, MA
City of Rocky Mount - Rocky Mount, NC	City of Springfield - Springfield, TN
City of Rogers City Clerks Ofc - Rogers, AR	City of Springfield Dept of - Springfield, MO
City of Roswell - Roswell, GA	City of St Cloud - St Cloud, FL
City of Roswell - Roswell, NM	City of St Cloud - St Cloud, MN
City of Roswell - Dallas, TX	City of St Joseph - St Joseph, MO
City of Rowlett - Rowlett, TX	City of St Louis Park - St Louis Park, MN
City of Sacramento - Sacramento, CA	City of St Matthews - Louisville, KY
City of Saginaw - Saginaw, MI	City of St Peters - Saint Peters, MO
City of Saint Louis - Saint Louis, MO	City of Starkville - Starkville, MS
City of Salem - Income Tax - Salem, OH	City of Statesville - Statesville, NC
City of Salem Treasurer - Salem, VA	City of Staunton Virginia - Staunton, VA
City of Salisbury - Salisbury, MD	City of Sterling Heights - Detroit, MI
City of San Angelo - San Angelo, TX	City of Stockbridge - Stockbridge, GA
City of San Clemente - San Clemente, CA	City of Stonecrest - Livonia, GA
City of San Diego - San Diego, CA	City of Stuart - Stuart, FL
City of San Jose - San Jose, CA	City of Sugar Hill - Sugar Hill, GA
City of San Jose - San Francisco, CA	City of Sugar Land - Sugar Lane, TX
City of San Juan Capistrano - San Juan Capistrano, CA	City of Sunrise - Sunrise, FL
City of San Marcos - San Marcos, CA	City of Surprise - Surprise, AZ
City of San Pablo - San Pablo, CA	City of Sylacauga - Sylacauga, AL
City of Sandy Springs Revenue - Sandy Springs, GA	City of Tallahassee - Tallahassee, FL
City of Sanford - Sanford, NC	City of Tampa - Tampa, FL
City of Santa Clara - Santa Clara, CA	City of Tarpon Springs - Tarpon Springs, FL
City of Santa Fe Springs - Santa Fe Springs, CA	City of Temecula - Temecula, CA
City of Saraland - Saraland, AL	City of Tempe - Tempe, AZ
City of Sarasota - Sarasota, FL	City of Tempe Tax - Phoenix, AZ
City of Savannah - Savannah, GA	City of Terrell - Terrell, TX
City of Scottsdale - Scottsdale, AZ	City of Texarkana Texas - Texarkana, TX
City of Searcy - Searcy, AR	City of Thomasville Tax Dept - Thomasville, GA
City of Sedalia - Sedalia, MO	City of Thomson - Thomson, GA
City of Selma - Selma, AL	City of Thornton - Thornton, CO
City of Seminole - Seminole, FL	City of Tiffin - Tiffin, OH

City of Tifton - Tifton, GA	City of Yucaipa - Yucaipa, CA
City of Torrance - Torrance, CA	City Recorder - Mc Minnville, TN
City of Trotwood - Trotwood, OH	City Tax Collector - Cleveland, TN
City of Troy - Troy, AL	City Tax Collector - Decherd, TN
City of Tucson - Tucson, AZ	City Treasurer - Hampton, VA
City of Tulare - Tulare, CA	City Treasurer - Waynesboro, VA
City of Tulsa Dept of Finance - Tulsa, OK	City Treasurer - Manitowoc, WI
City of Tupelo - Tupelo, MS	City Treasurer - Fredericksburg, VA
City of Turlock - Turlock, CA	City Treasurer - Louisville, KY
City of Tustin - Tustin, CA	City/County of Mobile - Birmingham, AL
City of Union City - Union City, GA	Clackamas Co Tax Collector - Portland, OR
City of Union City - Union City, TN	Clallam County Treasurer - Port Angeles, WA
City of Upland - Fresno, CA	Claremont City Health Dept - Claremont, NH
City of Vallejo - Vallejo, CA	Clark County - Seattle, WA
City of Vancouver Washington - Vancouver, WA	Clark County Assessor - Las Vegas, NV
City of Venice - Venice, FL	Clark County Clerk - Las Vegas, NV
City of Ventura - Ventura, CA	Clark County Dept of Business - Las Vegas, NV
City of Vicksburg - Vicksburg, MS	Clark County Health Dept - Vancouver, WA
City of Victorville - Victorville, CA	Clarke County Tax Commissioner - Athens, GA
City of Vienna - Vienna, WV	Clay County Collector - Liberty, MO
City of Virginia Beach Treas - Virginia Beach, VA	Clay County Tax Assessor-Collector - Green Cove Springs, FL
City of Visalia - Visalia, CA	Clayton County - Atlanta, GA
City of Vista - Vista, CA	Clear Creek ISD Tax Office - Dallas, TX
City of Warner Robins - Warner Robins, GA	Clerk Of Circiut Court - Frederick, MD
City of Warwick - Warwick, RI	Clerk Of Circuit Court - Elkton, MD
City of Warwick-Tax - Boston, MA	Clerk Of Circuit Court - Easton, MD
City of Waterbury - Waterbury, CT	Clerk Of Circuit Court - Prince Frederick, MD
City of Waxahachie - Waxahachie, TX	Clerk Of Circuit Court - Manassas, VA
City of Waycross - Waycross, GA	Clerk Of Circuit Court - Towson, MD
City of Waynesboro - Park, VA	Clerk Of Circuit Court - Salem, VA
City of Weatherford - Weatherford, TX	Clerk Of Circuit Court For - Centreville, MD
City of Webster - Webster, TX	Clerk Of Superior Court - Waynesboro, GA
City of Webster Groves - Webster Groves, MO	Clerk Of The Court - Annapolis, MD
City of Wenatchee - Wenatchee, WA	Clerk's Office - Harrisonburg, VA
City of Weslaco - Weslaco, TX	Cleveland County Tax Collector - Shelby, NC
City of West Allis - West Allis, WI	Cleveland County Treasurer - Norman, OK
City of West Beuchel - Louisville, KY	CLIA Laboratory Program - Portland, OR
City of West Jordan - West Jordan, UT	Clifton Health Department - Clifton, NJ
City of West Minster - Westminster, CA	Clinton City Tax Collector - Clinton, TN
City of West Monroe - West Monroe, LA	Cobb County Tax Collector - Marietta, Ga
City of West Sacramento - West Sacramento, CA	Cochise County Health Department - Wilcox, AZ
City of Westfield - Westfield, MA	Cochise County Treasurer - Bisbee, AZ
City of Westland - Detroit, MI	Cocke County Trustee - Newport, TN
City of Westminster - Westminster, MD	Coconino County Dept of Health Svcs - Flagstaff, AZ
City of Westminster - Denver, CO	Coconino County Treasurer - Flagstaff, AZ
City of Wheat Ridge - Wheat Ridge, CO	Coffee County Revenue Comm - Elba, AL
City of White Bear Lake - Saint Paul, MN	Coffee County Tax Commissioner - Douglas, GA
City of Whiteville - Whiteville, NC	Coffee County Trustee - Manchester, TN
City of Whittier Public Servic - Whittier, CA	Colbert Co Judge Of Probate - Tuscumbia, AL
City of Wichita - Wichita, KS	Colbert County - Muscle Shoals, AL
City of Wickliffe - Wickliffe, OH	Colbert County Revenue Comm - Tuscumbia, AL
City of Windcrest - San Antonio, TX	Cole County Tax Collector - Jefferson City, MO
City of Woodstock - Woodstock, GA	Collector Of Revenue - Camdenton, MO
City of Worcester - Worcester, MA	Collector Of Revenue - Saint Louis, MO
City of Xenia - Xenia, OH	Collector Of Taxes Wallingford - Wallingford, CT
City of Yuba - Yuba City, CA	

College Twmsp Municipal Office - State College, PA	Cookeville City Tax Collector - Cookeville, TN
Collier County Tax Collector - Naples, FL	Coos County Tax Office - Coquille, OR
Collin County Tax Assessor Col - Mckinney, TX	Corbin City Tax Collector - Corbin, KY
Colonial Heights Circuit Court - Colonial Heights, VA	Corporations Division - Baton Rouge, LA
Colony - The Colony, TX	Corpus Christi-Nueces County - Corpus Christi, TX
Colorado Dept of Agriculture - Denver, CO	Corsicana ISD Tax Office - Corsicana, TX
Colorado Dept of Agriculture - Broomfield, CO	Corsicana-Navarro County - Corsicana, TX
Colorado Dept of Revenue - Denver, CO	Coshocton Public Health District - Coshocton, OH
Colorado Dept of Revenue - Lakewood, CO	County Clerk - Sinton, TX
Colorado State Treasurer - Denver, CO	County Clerk - Riverside, CA
Colquitt County Tax Commission - Moultrie, GA	County Clerk Guadalupe County - Seguin, TX
Columbia City Tax Collector - Columbia, TN	County Clerk's Office - Las Vegas, NV
Columbia County Clerk Of Courts - Evans, GA	County of Albemarle - Charlottesville, VA
Columbia County Tax Collector - Lake City, FL	County of Bexar - San Antonio, TX
Columbia County Tax Commissioner - Evans, GA	County of Butte Weights & Meas - Oroville, CA
Columbia Township Jedz Tax Dept - Cincinnati, OH	County of Charleston - Charleston, SC
Columbiana County Health Dept. - Lisbon, OH	County of Delaware Weights & - Media, PA
Columbus Bar Association - Columbus, OH	County of Durham - Durham, NC
Columbus City Treasurer - Columbus, OH	County of Fairfax - Fairfax, VA
Columbus County Tax Admn. - Whiteville, NC	County of Fairfax Office Of Finance - Fairfax, VA
Columbus Law Library Assoc - Columbus, OH	County of Fresno - Fresno, CA
Comal County Tax Assessor-Collector - San Antonio, TX	County of Hanover - Richmond, VA
Comanche Co Treasurer - Lawton, OK	County of Kern - Bakersfield, CA
Comanche County Health Dept - Lawton, OK	County of Lexington - Lexington, SC
Comdisco Inc - Des Plaines, IL	County of Lexington - Charlotte, NC
Commerce Township Treasurer - Detroit, MI	County of Los Angeles - South Gate, CA
Commission of Revenue - Chesapeake, VA	County of Los Angeles - Norwalk, CA
Commissioner of Insurance - Baton Rouge, LA	County of Los Angeles - Los Angeles, CA
Commissioner of Revenue - Williamsburg, VA	County of Los Angeles Tax Coll - Los Angeles, CA
Commissioner of Revenue - Danville, VA	County of Loudoun - Leesburg, VA
Commissioner of Revenue - Hartford, CT	County of Madera - Madera, CA
Commissioner of The Revenue - Leesburg, VA	County of Marin - Novato, CA
Commissioner of The Revenue - Charlottesville, VA	County of Marin - San Rafael, CA
Commissioner of The Revenue - Colonial Heights, VA	County of Mendocino - Ukiah, CA
Commonwealth Code Inspection - Chambersburg, PA	County of Merced - Merced, CA
Commonwealth of Massachusetts - Boston, MA	County of Mobile - Mobile, AL
Commonwealth of Massachusetts - Danvers, MA	County of Monterey - Salinas, CA
Commonwealth of Pennsylvania - Harrisburg, PA	County of Orange - Santa Ana, CA
Commonwealth of Pennsylvania - Philadelphia, PA	County of Richmond - Charlotte, NC
Commonwealth of Virginia - Richmond, VA	County of Riverside - Riverside, CA
Comptroller of Florida - Tallahassee, FL	County of Rockbridge - Lexington, VA
Comptroller of The Treasury - Annapolis, MD	County of Sacramento - Ranch Cordova, CA
Conestoga Valley School - Lancaster, PA	County of Sacramento - Sacramento, CA
Connecticut Dept of Revenue - Hartford, CT	County of Sacramento Emd - Mather, CA
Connecticut Secretary Of State - Hartford, CT	County of San Bernardino - San Bernardino, CA
Contra Costa County - Concord, CA	County of San Diego - San Diego, CA
Contra Costa County Tax Collec - San Francisco, CA	County of San Joaquin - Stockton, CA
Contra Costa County Tax Collector - Los Angeles, CA	County of San Luis Obispo - San Luis Obispo, CA
Contra Costa County Treasurer - Martinez, CA	County of Santa Barbara - Santa Barbara, CA
Contra Costa Health Services - Martinez, CA	County of Santa Clara - San Jose, CA
Controller Anne Arundel Co - Annapolis, MD	County of Seiver - Sevierville, TN
Cook County Dept of Public Health - Bridgeview, IL	County of Tulare - Visalia, CA
Cook County Treasurer - Chicago, IL	County of Ventura - Ventura, CA
Cooke Co. Appraisal District - Gainesville, TX	County of Ventura Departments - Carmarillo, CA
Cooke County Tax Dept - Gainesville, TX	County of Volusia - Tampa, FL
	County of Volusia - Jacksonville, FL

County of Volusia Financial - Daytona Beach, FL
 County of York - Yorktown, VA
 County of York - Baltimore, MD
 County Treasurer - Olathe, KS
 Coweta County Tax Collector - Newnan, GA
 Cowlitz County Treasurer - Kelso, WA
 Craighead County Collector - Jonesboro, AR
 Craven County Tax Collector - New Bern, NC
 Crawford Co Health Department - Bucyrus, OH
 Crossville City Tax Collector - Crossville, TN
 CT Dept of Agriculture - Hartford, CT
 Cullman County Sales Tax - Cullman, AL
 Culpeper County Treasurer - Culpeper, VA
 Cumberland Cnty Dept of Health - Millville, NJ
 Cumberland County Tax Collector - Atlanta, GA
 Curry County Treasurer - Clovis, NM
 Cypress-Fairbanks ISD Tax Office - Houston, TX
 Dade County Tax Collector - Miami, FL
 Dallas County - Selma, AL
 Dallas County Clerk - Dallas, TX
 Dallas County Tax Assessor - Dallas, TX
 Daniel L Carlton Treasurer - Jenison, MI
 Danville Schools - Danville, KY
 Darke County Health Dept - Greenville, OH
 Darlington County Treasurer - Darlington, SC
 DATCP - Milwaukee, WI
 Davidson County Clerk - Nashville, TN
 Davidson County Tax Collector - Lexington, NC
 Davie County Tax Collector - Mocksville, NC
 Daviess County Sheriff - Owensboro, KY
 Davis County Assesor - Farmington, UT
 Dawson Clerk Of Superior Court - Dawsonville, GA
 Dawson County Business License - Dawsonville, GA
 DC Treasurer - Washington, DC
 Dearborn City Treasurer (Wayne) - Lansing, MI
 Dearborn County Treasurer - Lawrenceburg, IN
 Deer Park Isd Tax Office - Deer Park, TX
 Defiance County Auditor - Defiance, OH
 Defiance County Health Dept - Defiance, OH
 Dekalb County Tax Commission - Atlanta, GA
 Del Rosario Shirley - Tampa, FL
 Delaware County Auditor - Delaware, OH
 Delaware County Health Dept - Muncie, IN
 Delaware County Treasurer - Muncie, IN
 Delaware County Treasurer - Delaware, OH
 Delaware Dept of Agriculture - Dover, DE
 Delaware Dept of Finance - Wilmington, DE
 Delaware Dept of Labor - Philadelphia, PA
 Delaware Division Of Revenue - Wilmington, DE
 Delaware General Health Dist - Delaware, OH
 Delaware State Escheator - Wilmington, DE
 Delta Township Treasurer (Eaton) - Lansing, MI
 Dennis Municipal Tax Collector - Medford, MA
 Denton County - Denton, TX
 Denton County Clerk - Denton, TX
 Denver County Tax Collector - Denver, CO
 Denver Dept of Excise & Licenses - Denver, CO
 Denver Manager Of Revenue - Denver, CO
 Department of Conservation - Sacramento, CA
 Department of Agriculture - Hartford, CT
 Department of Housing - Frankfort, KY
 Department of Labor & Industry - Harrisburg, PA
 Department of Revenue - Atlanta, GA
 Department of Revenue - Helena, MT
 Department of State - Denver, CO
 Department of State - Tallahassee, FL
 Department of State - Harrisburg, PA
 Department of Tax And Revenue - Charleston, WV
 Dept of Agriculture - Augusta, ME
 Dept of Alcoholic Bev Control - Sacramento, CA
 Dept of Finance & Admin - Little Rock, AR
 Dept of Financial Institutions - Milwaukee, WI
 Dept of Inspections & Appeals - Des Moines, IA
 Dept of Insurance & State - Tallahassee, FL
 Dept of Labor & Training - Cranston, RI
 Dept of Plant Industry - Pendleton, SC
 Dept of Revenue Services - Hartford, CT
 Deschutes County Tax Collector - Bend, OR
 Desoto County Tax Collector - Hernando, MS
 Desoto Health Department - Desoto, TX
 DHH/OPH Sanitarian Services - New Orleans, LA
 Dickson City Tax Collector - Dickson, TN
 Dickson County Clerk - Dickson, TN
 Dickson County Trustee - Charlotte, TN
 Dir Of Taxation - Topeka, KS
 Director Of Finance - Madisonville, KY
 District Court 12-1-01 - Harrisburg, PA
 Div Of State Police Records - West Trenton, NJ
 Division Of Occupational Safety - San Bernardino, CA
 Division Of Public Health - Indianapolis, IN
 Division Of Regulatory Svcs - Lexington, KY
 Division Of Revenue - Lexington, KY
 Division Of State Lands - Salem, OR
 Division Of Taxation Rhode Is - Providence, RI
 Don Wilkinson Agency Inc - Kingston, PA
 Don Wilkinson Agency Inc - Berwick, PA
 Dona Ana County Treasurer - Las Cruces, NM
 Dorchester County Treasurer - Saint George, SC
 Dorchester County Treasurer - Atlanta, GA
 Douglas County Tax Collector - Medford, OR
 Douglas County Tax Commission - Douglasville, GA
 Douglas County Treasurer - Castle Rock, CO
 Douglas County Treasurer - Omaha, NE
 Dover Health Department - Dover, NJ
 Dubois County Treasurer - Jasper, IN
 Durham County Register Of Deeds - Durham, NC
 Durham County Tax Collector - Charlotte, NC
 Duval County Tax Assessor-Collector - Jacksonville, FL
 Dyersburg City Recorder - Dyersburg, TN
 Dyersburg City Tax Collector - Dyersburg, TN
 Earl Bullock Dallas Co Clerk - Dallas, TX
 Earned Income Tax Officer - Somerset, PA

East Hartford Town Tax Collector - Hartford, CT
 East Haven Tax Collector - East Haven, CT
 East Pikeland Township - Kimberton, PA
 East Stroudsburg Borough - East Stroudsburg, PA
 Easton Town Tax Collector (Talbot) - Easton, MD
 Eastpointe City Treasurer (Macomb) - Eastpointe, MI
 Ector County Appraisal Dist - Odessa, TX
 Ector County Clerk - Odessa, TX
 Eddy County Tax Collector - Carlsbad, NM
 Egg Harbor Township - Egg Harbor Township, NJ
 El Dorado Co. Recorder/Clerk - Placerville, CA
 El Dorado County - Placerville, CA
 El Dorado County Tax Collector - Placerville, CA
 El Dorado Environmental Mgmt - Placerville, CA
 El Paso County Colorado - Colorado Springs, CO
 El Paso County Dept. Of Health & - Colorado Springs, CO
 El Paso Tax Assessor-Collector - El Paso, TX
 Elkhart County Health Dept - Goshen, IN
 Elkhart County Treasurer - Goshen, IN
 Elkin City Tax Collector - Elkin, NC
 Elliot Trading Limited - Aurora, ON
 Ellis County Clerk - Waxahachie, TX
 Ellis County Tax Assessor-Collector - Waxahachie, TX
 Elyria City Health Dept - Elyria, OH
 Employment Development Dept - Sacramento, CA
 Employment Security Dept - Seattle, WA
 Encorp Pacific (Canada) - Burnaby, BC
 Environmental Health Fund - Pittsburgh, PA
 EPRA - Truro, NS
 Erath County Tax Assessor-Collector - Stephenville, TX
 Erie County Comptrollers - Cheektowaga, NY
 Erie County Comptrollers - Buffalo, NY
 Erie County Health Dept - Sandusky, OH
 Escambia County Tax Collector - Pensacola, FL
 Etowah County Sales & Use Tax - Hartselle, AL
 Extension Desk Of Kansas Customer - Topeka, KS
 Fairfield Dept of Health - Lancaster, OH
 Fannin County Appraisal District - Bonham, TX
 Fargo Cass Public Health - Fargo, ND
 Faulkner County Tax Collector - Conway, AR
 Fayette County Health Dept - Fayetteville, WV
 Fayette County Health Dept - Washington Court House, OH
 Fayette County Tax Collector - Lexington, KY
 Fayette County Tax Collector - Fayetteville, WV
 Fayette County Tax Commissioner - Fayetteville, GA
 Fennell Container Company - North Charleston, SC
 Financial Credit Network - Visalia, CA
 Findlay City Health Dept. - Findlay, OH
 Flint Township Treasurer (Genesee) - Detroit, MI
 Florence County Treasurer - Florence, SC
 Florida Department of State - Tallahassee, FL
 Florida Department Revenue - Tallahassee, FL
 Florida Dept of AGR and Consumer - Tallahassee, FL
 Florida Dept of Agriculture - Tallahassee, FL
 Florida Dept of Financial Svc - Tallahassee, FL
 Floyd County Sheriff - Prestonsburg, KY
 Floyd County Tax Collector - Rome, GA
 Floyd County Treasurer - Evansville, IN
 Fond Du Lac City Collector (Fond Du Lac) - Fond Du Lac, WI
 Fond Du Lac Co Health Dept - Fond Du Lac, WI
 Food And Drug Administration - St Louis, MO
 Forrest Co Tax Collector - Hattiesburg, MS
 Forsyth Co Business License - Cumming, GA
 Forsyth Co Tax Commissioner - Cumming, GA
 Forsyth County Tax Collector - Winston-Salem, NC
 Fort Bend County Tax Assessor-Collector - Houston, TX
 Fountainhead Mud (Harris) - Houston, TX
 Franchise Tax Board - Sacramento, CA
 Frankln County Trustee - Winchester, TN
 Franklin County Auditor - Columbus, OH
 Franklin County Clerk - Winchester, TN
 Franklin County Clerk - Frankfort, KY
 Franklin County Tax Collector - Union, Mo
 Franklin County Tax Collector - Frankfort, KY
 Franklin Municipal Tax Collector - Medford, MA
 Frederick County Health Dept - Frederick, DE
 Frenchtown Township Treasurer (Monroe) - Monroe, MI
 Fresno County Clerk - Fresno, CA
 Fresno County Tax Collector - Fresno, CA
 Fresno County Treasurer - Fresno, CA
 Frisco Development Services - Frisco, TX
 Frisco Isd - Frisco, TX
 Front Royal Town Tax Collector - Front Royal, VA
 Fruitland City Tax Collector (Wicomico) - Fruitland, MD
 Fulton County Clerk - Atlanta, GA
 Fulton County Tax Commissioner - Atlanta, GA
 Fulton County Treasurer - Wauseon, OH
 GA Dept of Revenue - Atlanta, GA
 Gainesville City Tax Collector - Gainesville, GA
 Gallena Park ISD Tax Collector - Galena Park, TX
 Gallia County Health Dept - Gallipolis, OH
 Galveston County Tax Office - Galveston, TX
 Gardner Municipal Tax Collector - Gardner, MA
 Garfield County Health Dept - Enid, OK
 Garfield County Treasurer - Enid, OK
 Garfield Township Treasurer (Grand Traverse) - Traverse City, MI
 Garland County - Hot Springs, AR
 Garland Isd Tax Office - Garland, TX
 Gaston County Tax Collector - Gastonia, NC
 Gateway Dist. Health Dept - Owingsville, KY
 GCDHES - Globe, AZ
 Geauga County Auditor - Chardon, OH
 Gen Treasurer State Of Ri - Providence, RI
 Genoa Township - Brighton, MI
 Georgetown City Tax Collector - Georgetown, KY

Georgetown County Treasurer - Columbia, SC
 Georgetown Scott County - Georgetown, KY
 Georgia Dept of Agriculture - Atlanta, GA
 Georgiadis Debra - Campbell, OH
 Gibson County Recorder - Princeton, IN
 Gila County Division Of Health - Payson, AZ
 Gila County Treasurer - Globe, AZ
 GK Skaggs - Irvine, CA
 Glassboro Economic Development - Glassboro, NJ
 Glick & Glick - Rockwall, TX
 Gloucester County Dept of Health - Sewell, NJ
 Gloucester County Tax Collector - Gloucester, VA
 Glynn County - Brunswick, GA
 Goose Creek CISD Tax Office - Baytown, TX
 Grafton Village Treasurer - Grafton, WI
 Grand Rapids Twp Treasurer - Grand Rapids, MI
 Grant County Health Dept - Marion, IN
 Grant County Health District - Moses Lake, WA
 Grant County Tax Collector - Ephrata, WA
 Grapevine Colleyville Tax Office - Grapevine, TX
 Graves County Sheriff - Mayfield, KY
 Grayson County Health Dept - Denison, TX
 Green Bay City Collector (Brown) - Green Bay, WI
 Greene County Collector Of Revenue - Springfield, MO
 Greene County Combined Health - Xenia, OH
 Greene County Trustee - Greeneville, TN
 Greeneville City Tax Collector - Greeneville, TN
 Greenville County Tax - Columbia, SC
 Gregg County Clerk - Longview, TX
 Gregg County Tax Assessor-Collector - Longview, TX
 Gross Income Tax (New Jersey) - Trenton, NJ
 Guadalupe County Assessor/Coll - Seguin, TX
 Guernsey Co Gen Health Dist - Cambridge, OH
 Guernsey County Auditor - Cambridge, OH
 Guilford County Tax Collector - Charlotte, NC
 Gwinnet County Licensing & Rev - Lawrenceville, GA
 Gwinnett County Tax Commissioner - Lawrenceville, GA
 HAB BPT - Lehigh Valley, PA
 HAB-BPT - Bangor, PA
 Habersham County Clerk - Clarkesville, GA
 Hagerstown City Tax Collector - Hagerstown, MD
 Halifax County Tax Collector - Halifax, NC
 Hall County Building Insptn - Gainesville, GA
 Hall County Tax Collector - Gainesville, GA
 Hamblen County Tax Collector - Morristown, TN
 Hamilton County Auditor - Cincinnati, OH
 Hamilton County Clerk - Chattanooga, TN
 Hamilton County Treasurer - Noblesville, IN
 Hamilton County Trustee - Chattanooga, TN
 Hamilton Twp Div. Of Health - Trenton, NJ
 Hampton City Treasurer - Hampton, VA
 Hancock County Health Dept - Greenfield, IN
 Hancock County Health Dept - New Cumberland, WV
 Hancock County Tax Collector - New Cumberland, WV
 Hancock County Treasurer - Greenfield, IN
 Hancock Public Health - Findlay, OH
 Hardin County Auditor - Kenton, OH
 Hardin County Tax Collector - Elizabethtown, KY
 Harford County Clerk of - Bel Air, MD
 Harford County Environmental Health - Bel Air, MD
 Harford County Government - Baltimore, MD
 Harlan City Tax Collector - Harlan, KY
 Harlan County HC - Harlan, KY
 Harnett Co Tax Administrator - Lillington, NC
 Harris County - Houston, TX
 Harris County Clerk - Houston, TX
 Harris County FWSD - Houston, TX
 Harris County M.U.D. # 102 - Friendswood, TX
 Harris County MUD #285 - Houston, TX
 Harris County MUD #81 (HARRIS) - Houston, TX
 Harris County Tax Assessor-Collector - Houston, TX
 Harrison CAD - Marshall, TX
 Harrison Clarksburg Health Dep - Clarksburg, WV
 Harrison County KY - Cynthia, KY
 Harrison County Sheriff - Clarksburg, WV
 Harrison County Tax - Cynthia, KY
 Harrison County Tax Collector - Gulfport, MS
 Harrison County Tax Office - Marshall, TX
 Harrison Fire Department - Harrison, AR
 Hawaii Dept of Taxation - Honolulu, HI
 Hawaii State Tax Collector - Honolulu, HI
 Hawkins County Clerk - Rogersville, TN
 Haywood County Tax Collector - Charlotte, NC
 Hazard City Tax Collector - Hazard, KY
 HC MUD #81 - Houston, TX
 HC WCID #109 - Houston, TX
 Henderson City Tax Collector - Henderson, KY
 Henderson County Tax Collector - Henderson, KY
 Hendricks County Health Dept - Danville, IN
 Hendricks County Treasurer - Danville, IN
 Hendry County Tax Collector - Labelle, FL
 Hennepin Co Environmental Heal - Hopkins, MN
 Henrico County Tax Collector - Atlanta, GA
 Henry Co Treasurer - New Castle, IN
 Henry County Health Dept. - New Castle, IN
 Henry County Recorder - New Castle, IN
 Henry County Tax Collector - Collinsville, VA
 Henry County Tax Commissioner - McDonough, GA
 Hernando County Tax Collector - Brooksville, FL
 Hidalgo County Clerk - Edinburg, TX
 Hidalgo County Tax Assessor-Collector - Edinburg, TX
 Hidalgo County Texas - Edinburg, TX
 Highland Co. Gen Health Dist. - Hillsboro, OH
 Highland County Treasurer - Hillsboro, OH
 Highlands County Tax Collector - Sebring, FL
 Hillsborough County Tax Collector - Tampa, FL
 Hinds County Tax Collector - Jackson, MS
 Hines County Tax Assessor - Jackson, MS
 Holland Township Treasurer (Ottawa) - Holland, MI
 Hood County Chief Appraiser - Granbury, TX
 Hopkins County Health Dept - Madisonville, KY

Hopkins County Sheriff - Madisonville, KY
 Horry County Treasurer - Conway, SC
 Housatonic Valley Health District - Southbury, CT
 Houston County Revenue Commissioner - Dothan, AL
 Houston County Tax Commission - Warner Robins, GA
 Houston I S D Tax Collection - Houston, TX
 Howard County Director Of Finance - Ellicott City, MD
 Howard County Health Dept - Kokomo, IN
 Howard County Treasurer - Fort Wayne, IN
 Howell County Collector - West Plains, MO
 Humble ISD Tax Office - Houston, TX
 Hunt County Tax Collector - Greenville, TX
 Huron General Health District - Norwalk, OH
 Iberia Parish School Board - New Iberia, LA
 Idaho Dept of Employment - Boise, ID
 Idaho State - Boise, ID
 Idaho State Department of - Boise, ID
 Idaho State Tax Commission - Boise, ID
 Illinois Department of Revenue - Springfield, IL
 Illinois Dept of Agriculture - Springfield, IL
 Illinois State Treasurers Office - Springfield, IL
 Imperial County Clerk - El Centro, CA
 Imperial County Dept of Weight & - El Centro, CA
 Imperial County Tax Collector - EL Centro, CA
 Indian River County Tax Collector - Vero Beach, FL
 Indiana Department of Revenue - Indianapolis, IN
 Indiana Secretary Of State - Indianapolis, IN
 Indiana State Egg Board - West Lafayette, IN
 Industrial Development Board Of - Montgomery, AL
 Internal Revenue Service - Long Beach, CA
 Internal Revenue Service - Washington, DC
 Internal Revenue Service - Ogden, UT
 Iowa Dept of Agriculture - Ankeny, IA
 Iowa Dept of Revenue & Finance - Des Moines, IA
 Iowa Treasurer Of State - Des Moines, IA
 Iredell County Reg. Of Deeds - Statesville, NC
 Iredell County Tax Collector - Charlotte, NC
 Iron County Assessor - Parowan, UT
 Irving Independent School Dist - Irving, TX
 Jackson City Tax Collector - Jackson, TN
 Jackson Co Env Health Division - Grain Valley, MO
 Jackson Co Payment Center - Portland, OR
 Jackson County Collector - Kansas City, MO
 Jackson County Health Dept - Ripley, WV
 Jackson County Health Dept - Seymour, IN
 Jackson County Health Dept. - Jackson, OH
 Jackson County Sheriff - Ripley, WV
 Jackson County Tax Assessor-Collector - Medford, OR
 Jackson County Tax Collector - Marianna, FL
 Jasper County - Carthage, MO
 Jay Paschall-Turning Point - Brandon, FL
 Jefferson County Collector - Hillsboro, MO
 Jefferson Co Dept of Health Env - Birmingham, AL
 Jefferson Co Treasurer - Louisville, KY
 Jefferson County Al - Birmingham, AL
 Jefferson County Clerk - Beaumont, TX
 Jefferson County Health Dept - Madison, IN
 Jefferson County Health Dept. - Hillsboro, MO
 Jefferson County Public Health - Lakewood, CO
 Jefferson County Sheriff's Off - Louisville, KY
 Jefferson County Tax Collector - Louisville, KY
 Jefferson Parish Clerk Of - New Orleans, LA
 Jefferson Parish Sheriffs Office - Gretna, LA
 Jefferson Parish-Bureau Of Revenue & Taxation - Gretna, LA
 Jersey City Div Of Health - Jersey City, NJ
 Jessamine Co Health Dept - Nicholasville, KY
 Jesse White Il Secretary State - Springfield, IL
 John R Ames Cta - Dallas, TX
 Johnson County Clerk - Cleburne, TX
 Johnson County Fiscal Court - Paintsville, KY
 Johnson County Health District - Paintsville, KY
 Johnson County Sheriff - Paintsville, KY
 Johnson County Tax Assessor Cl - Cleburne, TX
 Johnson County Treasurer - Shawnee Mission, KS
 Johnson County Treasurer - Indianapolis, IN
 Johnston Co Tax Collection Dpt - Charlotte, NC
 Jones Co. Collector - Laurel, MS
 Jordan Tax Services Inc - McMurray, PA
 Judge of Probate - Fairhope, AL
 Judge of Probate - Cullman, AL
 Judson ISD Tax Office - Live Oak, TX
 Kanawha Charleston Health - Charleston, WV
 Kanawha County Sheriff - Charleston, WV
 Kane County Health Dept - Aurora, IL
 Kankakee County Health Dept - Kankakee, IL
 Kankakee County Treasurer - Bradley, IL
 Kansas City Health - Kansas City, MO
 Kansas Department of Agriculture - Topeka, KS
 Kansas Department of Revenue - Topeka, KS
 Kansas State Treasurer - Topeka, KS
 Katy Independent School Dist - Katy, TX
 Kauffman County - Kaufman, TX
 Kay County Treasurers - Newkirk, OK
 Kelly Township - Lewisburg, PA
 Kendall County Health Dept - Yorkville, IL
 Kenosha County Health Dept - Kenosha, WI
 Kenton County Tax Collector - Erlanger, KY
 Kentucky Agricultural - Lexington, KY
 Kentucky Dept of Agriculture - Frankfort, KY
 Kentucky Dept of Revenue - Frankfort, KY
 Kentucky Dept of Treasury - Frankfort, KY
 Kentucky State Treasurer - Frankfort, KY
 Kentwood City Treasurer (Kent) - Kentwood, MI
 Kentwood Tax Collector - Kentwood, MI
 Kern County Treasurer - Los Angeles, CA
 Kern Valley Sun - Lake Isabella, CA
 Kerr County Tax Office - Kerrville, TX
 Kerrville Independent School - Kerrville, TX
 Kershaw County Treasurer - Camden, SC
 Keystone Collections Group - Irwin, PA
 King County Treasury - Seattle, WA

Kings County Health Dept - Hanford, CA
 Kings County Tax Collector - Hanford, CA
 Kingsport City Tax Collector - Kingsport, TN
 Kingsport City Treasurer - Kingsport, TN
 Kitsap County Healty District - Bremerton, WA
 Kitsap County Treasurer - Port Orchard, WA
 Klamath County Tax Collector - Klamath Falls, OR
 Knox County Clerk - Knoxville, TN
 Knox County Health Department - Galesburg, IL
 Knox County Health Dept - Mount Vernon, OH
 Knox County Health Dept - Vincennes, IN
 Knox County Tax Collector - Barbourville, KY
 Knox County Trustee - Knoxville, TN
 Knoxville, City of - Knoxville, TN
 Kochville Township Office - Saginaw, MI
 Kochville Township Treasurer (Saginaw) - Saginaw, MI
 Kootenai County Sales Tax Div - Coeur D Alene, ID
 Kosciusko County - Warsaw, IN
 Kosciusko County Treasurer - Warsaw, IN
 Kristen M. Scalise, Cpa, Cfe - Akron, OH
 KS State Board Of Pharmacy - Topeka, KS
 LA County - Inglewood, CA
 LA Crosse County Health Department - La Crosse, WI
 LA Dept of Revenue & Taxation - Baton Rouge, LA
 LA Porte County Recorder - La Porte, IN
 Laclede County Health Department - Lebanon, MO
 Laclede County Tax Collector - Lebanon, MO
 Lafayette Consolidated Government - Lafayette, LA
 Lafayette County Collector - Lexington, MO
 Lafayette Parish School Board - Lafayette, LA
 Lafayette Parish Tax Collector - Lafayette, LA
 Lafourche Parish School Board - Thibodaux, LA
 Lafourche Parish Sheriffs Office - Thibodaux, LA
 Lafourche Parish Tax Collector - Dallas, TX
 Lake County Health Dept - Crown Point, IN
 Lake County Tax Collector - Lady Lake, FL
 Lake County Treasurer - Crown Point, IN
 Lake Havasu City - Lake Havasu City, AZ
 Lamar C.I.S.D. - Dallas, TX
 Lamar County Appraisal Dist - Paris, TX
 Lamar County Clerk - Paris, TX
 Lamar County Tax Collector - Purvis, MS
 Lancaster Co Tax Bureau - Lancaster, PA
 Lancaster County Treasurer - Lincoln, NE
 Lancaster County Treasurer - Lancaster, SC
 Lancaster Public Health Center - Lancaster, OH
 Lane County Tax Collector - Eugene, OR
 Laramie County Treasurer - Cheyenne, WY
 Laredo Isd Tax Office - Laredo, TX
 Larimer County Dept of Health - Fort Collins, CO
 Larimer County Tax Collector - Fort Collins, CO
 Lasalle County Health Dept - Ottawa, IL
 Lauderdale County Revenue - Florence, AL
 Lauderdale County Sales Tax Dv - Hartselle, AL
 Lauderdale County Tax Collector - Florence, AL
 Laurel County Health Dept - London, KY
 Laurens County Tax Commissioner - Dublin, GA
 Laurens County Treasurer - Laurens, SC
 Laurinburg City Tax Collector - Laurinburg, NC
 Lawrence County Clerk - Lawrenceburg, TN
 Lawrence County Health Dept - Bedford, IN
 Lawrence County Treasurer - Bedford, IN
 Lawrence County Trustee - Lawrenceburg, TN
 Lawrenceburg City Tax Collector - Lawrenceburg, TN
 LDAF/Revenue - Baton Rouge, LA
 Lee Co Tax Collector - Tupelo, MS
 Lee County Tax Collector - Fort Myers, FL
 Lee County Tax Collector - Sanford, NC
 Leflore County Tax Collector - Greenwood, MS
 Lenawee County Treasurer - Adrian, MI
 Lenoir City Tax Collector - Lenoir, NC
 Lenoir City Treasury - Lenoir City, TN
 Lenoir County Tax Collector - Kinston, NC
 Leon County Tax Collector - Tallahassee, FL
 Lewis And Clark County Treasurer - Helena, MT
 Lewis County Treasurer - Chehalis, WA
 Lewisville Health & Code Enfor - Lewisville, TX
 Lexington Fayette Urban - Lexington, KY
 Lexington Fayette Urban County - Lexington, KY
 Liberty County Tax Comm - Hinesville, GA
 Licking County Auditor - Newark, OH
 Licking County Health Dept - Newark, OH
 Lillian H Trautman Collector - Washington, PA
 Limestone County Health Dept. - Athens, AL
 Lincoln Co Tax Administrator - Charlotte, NC
 Lincoln County Register Of Deeds - Lincolnton, NC
 Lincoln County Tax Collector - Lincolnton, NC
 Lincoln County Tax Collector - Newport, OR
 Linn County Recorder - Cedar Rapids, IA
 Linn County Tax Collector - Albany, OR
 Livingston Parish Tax Collector - Livingston, LA
 Logan County Health Dept - Bellefontaine, OH
 London City Tax Collector - London, KY
 London Utility Commission - London, KY
 Los Angeles Co Dept of Health - Van Nuys, CA
 Los Angeles County - Los Angeles, CA
 Los Angeles County Clerk - Norwalk, CA
 Los Angeles County Health Dept - Lancaster, CA
 Los Angeles County Tax - Los Angeles, CA
 Los Angeles County Treasurer - Los Angeles, CA
 Los Angeles Daily News - Los Angeles, CA
 Loudon County Clerk - Loudon, TN
 Loudon Co Trustee - Loudon, TN
 Louisiana Department of Rev - Baton Rouge, LA
 Louisiana Sec Of State - Baton Rouge, LA
 Louisiana Dept of Ag & Forestry - Baton Rouge, LA
 Louisville Metro Health Dept - Louisville, KY
 Louisville/Jefferson County Re - Louisville, KY
 Lowndes County Tax Commissioner - Valdosta, GA
 Lynchburg City Tax Collector - Lynchburg, VA
 Lyon County Treasurer - Emporia, KS
 Macon County Health Dept - Decatur, IL

Macon County Tax Collector - Charlotte, NC
 Madera County Tax Collector - Madera, CA
 Madison Co Health Dept - Richmond, KY
 Madison County Health Department - Huntsville, AL
 Madison County Health Dept - Wood River, IL
 Madison County Health Dept. - Anderson, IN
 Madison County Tax Collector - Richmond, KY
 Madison County Tax Collector - Huntsville, AL
 Madison County Treasurer - Anderson, IN
 Madisonville City Tax Collector - Madisonville, KY
 Maine Bureau Of Taxation - Augusta, ME
 Maine Dept of Revenue - Augusta, ME
 Manatee County Tax Collector - Bradenton, FL
 Manitowoc City Treasure - Manitowoc, WI
 Mansfield Regulatory Compliance Dep - Mansfield, TX
 Mansfield Richland County - Mansfield, OH
 Marathon County Health Dept - Wausau, WI
 Marathon County Treasurer - Wausau, WI
 Maricopa County Environmental - Phoenix, AZ
 Maricopa County Treasurer - Phoenix, AZ
 Marietta City Health Dept - Marietta, OH
 Marin County Clerk - San Rafael, CA
 Marin County Tax Collector - San Rafael, CA
 Marion City Tax Collector - Marion, NC
 Marion County Collector - Hannibal, MO
 Marion County Health Dept - Marion, OH
 Marion County Health Dept - Indianapolis, IN
 Marion County Health Dept - Hannibal, MO
 Marion County Recorder - Indianapolis, IN
 Marion County Tax Collector - Fairmont, WV
 Marion County Tax Collector - Portland, OR
 Marion County Tax Collector - Ocala, FL
 Marion County Treasurer - Indianapolis, IN
 Marshall Co Judge Of Probate - Guntersville, AL
 Marshall County Health Dept - Guntersville, AL
 Marshall County Health Dept - Moundsville, WV
 Marshall County Recorder - Plymouth, IN
 Marshall County Tax Collector - Guntersville, AL
 Marshall County Tax Collector - Moundsville, WV
 Martin County Tax Collector - Stuart, FL
 Maryland Dept of Assessments - Baltimore, MD
 Maryland State Dept of - Baltimore, Md
 Mason County Fiscal Court - Maysville, KY
 Mason County Sheriff - Maysville, Ky
 Massachusetts Department of Revenue - Boston, Ma
 Mattress Recycling Council - Chantilly, Va
 Mayfield City Tax Collector - Mayfield, Ky
 McCracken County Clerk - Paducah, Ky
 McCracken County Sheriff - Paducah, Ky
 Mccracken County Tax Administrator - Paducah, Ky
 McDowell County Health Dept - Wilcoe, WV
 McDowell County Register Of Deeds - Marion, NC
 McDowell County Tax Collector - Marion, NC
 McDuffie County Tax Collector - Thomson, GA
 McIntosh County Clerk - Darien, GA
 McIntosh Superior Court - Darien, GA
 McKinley County Treasurer - Gallup, NM
 McKinney Indep. School Dist. - McKinney, TX
 Mclean County Health Department - Bloomington, IL
 McLennan County Clerk - Waco, TX
 McLennan County Tax Office - Waco, TX
 McMinn County Tax Collector - Athens, TN
 McMinnville City Tax Collector - Mc Minnville, TN
 Meckleburg County - Charlotte, NC
 Mecklenburg Cnty Tax Collector - Charlotte, NC
 Medina County Auditor's Office - Medina, OH
 Medina County Health Dept - Medina, OH
 Memphis & Shelby Cnty Hlth Dep - Memphis, TN
 Memphis And Shelby County - Memphis, TN
 Memphis City Tax Collector - Memphis, TN
 Mercantile Tax Collector - Aliquippa, PA
 Merced County Tax Collector - Whittier, CA
 Mercer County Bd Of Health - Bluefield, WV
 Mercer County Health Dept - Bluefield, WV
 Mesa County Health Department - Grand Junction, CO
 Mesa County Treasurer - Grand Junction, CO
 Methuen Health Department - Methuen, MA
 Metropolitan Trustee - Nashville, TN
 MFI Oklahoma Sales Tax - Oklahoma CITY, OK
 Miami County Public Health - Troy, OH
 Miami-Dade County Tax Collector - Miami, FL
 Michigan Dept of Labor - Lansing, MI
 Michigan Dept of Treasury - Lansing, MI
 Michigan Tax Tribunal - Lansing, MI
 Mid Ohio Valley Health Dept - Parkersburg, WV
 Middlesboro Independent School - Middlesboro, KY
 Middletown Health Dept - Middletown, OH
 Midland Appraisal District - Midland, TX
 Midland County - Midland, TX
 MIFFCO Tax Service Inc - Lewistown, PA
 Milford City Tax Collector - Milford, CT
 Milledgeville City Tax Collector - Milledgeville, GA
 Milwaukee City Collector (Milwaukee) - Milwaukee, WI
 Minnesota Dept of Agriculture - Saint Paul, MN
 Minnesota Dept of Commerce - Saint Paul, MN
 Minnesota Dept of Revenue - St Paul, MN
 Minnesota Secretary Of State - Saint Paul, MN
 Mintax Inc - East Brunswick, NJ
 Mississippi Dept of Agricult. - Jackson, MS
 Mississippi Dept of Revenue - Jackson, MS
 Mississippi Sect'y Of States - Jackson, MS
 Mississippi State Treasurer - Jackson, MS
 Missoula County Treasurer - Missoula, MT
 Missouri Dept of Agriculture - Jefferson City, MO
 Missouri Dept of Revenue - Jefferson City, MO
 Missouri Division Of - Jefferson City, MO
 Missouri Secretary Of State - Jefferson City, MO
 Mobile Co Revenue Commissioner - Mobile, AL
 Mobile County - Mobile, AL
 Mobile County License Commissioner - Mobile, AL
 Mohave Co Dept of Health & Social - Bullhead City, AZ

Monongalia County Tax Collector - Morgantown, WV
 Monroe Charter Township - Monroe, MI
 Monroe City Tax Collector - Monroe, NC
 Monroe County Health Dept - Bloomington, IN
 Monroe County Treasurer - Bloomington, IN
 Montana Department of Agrte - Helena, MT
 Montana Department of Revenue - Helena, MT
 Monterey County Health Dept - Salinas, CA
 Monterey County Health Dept - Monterey, CA
 Monterey County Tax Collector - Whittier, CA
 Monterey County Tax Collector - Salinas, CA
 Monterey County Treasurer - Salinas, CA
 Montgomery Co Sheriff - Mount Sterling, KY
 Montgomery Co Treasurer - Dayton, OH
 Montgomery County - Rockville, MD
 Montgomery County Clerk - Conroe, TX
 Montgomery County Health Department - Pottstown, PA
 Montgomery County Health Dept - Mt Sterling, KY
 Montgomery County Health Dept - Crawfordsville, IN
 Montgomery County Health Dept - Montgomery, AL
 Montgomery County Health Dept - Conroe, TX
 Montgomery County Health Distr - Dayton, OH
 Montgomery County Probate Judge - Montgomery, AL
 Montgomery County Revenue Comm - Montgomery, AL
 Montgomery County Tax Assessor - Conroe, TX
 Montgomery County Tax Collector - Philadelphia, PA
 Montgomery County Treasurer - Mount Sterling, KY
 Montgomery County Trustee - Clarksville, TN
 Moore Co. Tax Dept - Charlotte, NC
 Moore County - Carthage, NC
 Moore County Tax Collections - Carthage, NC
 Morehead City Tax Collector - Morehead City, NC
 Morehead City Tax Collector - Morehead, KY
 Moreno Valley - Moreno Valley, CA
 Morgan County - Decatur, AL
 Morgan County Health Dept - Jacksonville, IL
 Morgan County Treasurer - Martinsville, IN
 Morganton City Tax Collector - Morganton, NC
 Morristown City Tax Collector - Morristown, TN
 Mount Airy City Tax Collector - Mount Airy, NC
 Mount Pleasant Village Treasurer - Mount Pleasant, WI
 Mountain Press - Prather, CA
 MS Certificate Service - Ridgeland, MS
 MS Dept of Agriculture & Commerce - Mississippi State, MS
 MS Tax Commission - Jackson, MS
 Ms. Lori Waddell Tax Collector - Rochester, PA
 Muhlenberg Township - Reading, PA
 Muhlenburg Twp - Temple, PA
 Multnomah County - Portland, OR
 Multnomah County Tax Collector - Portland, OR
 Municipal Revenue Collection - San Juan, Puerto Rico
 Municipality Of Carolina - Carolina, Puerto Rico
 Municipality Of Hatillo Finance Dept - Hatillo, Puerto Rico
 Municipality Of Monroeville - Monroeville, PA
 Murfreesboro City Tax Collector - Murfreesboro, TN
 Murray City Corporation - Murray, UT
 Murray City Tax Collector - Murray, KY
 Muscogee County Tax Collector - Columbus, GA
 Muskogee County Treasurer - Muskogee, OK
 Myatt Electric Co Inc - Charleston, SC
 N Carolina Secretary Of State - Raleigh, NC
 Nacogdoches County Chief Appraiser - Nacogdoches, TX
 Nacogdoches County Clerk - Nacogdoches, TX
 Nash County Tax Collector - Nashville, NC
 Natchitoches City Tax Collector - Natchitoches, LA
 Natchitoches Parish Tax Collector - Natchitoches, LA
 Natchitoches Tax Commission - Natchitoches, LA
 Nationwide Consulting Co - Glen Rock, NJ
 Natrona County Tax Collector - Casper, WY
 Natrona County Treasurer - Casper, WY
 Navajo County Public Health - Holbrook, AZ
 Navajo County Treasurer - Holbrook, AZ
 Navarro County Clerk - Corsicana, TX
 Navarro County Tax Assessor - Corsicana, TX
 NCDA & CS Budget & Finance - Raleigh, NC
 NCO Financial Systems Inc - Philadelphia, PA
 Nebraska Department of Revenue - Lincoln, NE
 Nebraska Dept of Agriculture - Lincoln, NE
 Nebraska State Treasurer - Lincoln, NE
 Nestle Waters Closeouts - Stamford, CT
 Nevada Department of Taxation - Las Vegas, NV
 Nevada Dept of Agriculture - Sparks, NV
 Nevada Legal News - Las Vegas, NV
 Nevada Legal Press - Pahrump, NV
 Nevada Secretary Of State - Carson City, NV
 New Castle Township - Pottsville, PA
 New Hampshire Dept of Revenue - Concord, NH
 New Hanover County Tax Collector - Charlotte, NC
 New Jersey Dept of Agriculture - Trenton, NJ
 New Jersey Dept of Finance - Trenton, NJ
 New Jersey Div Of Taxation - Trenton, NJ
 New Mexico Dept of Agriculture - Las Cruces, NM
 New Mexico State Corp - Santa Fe, NM
 New Milford Town Tax Collector - Hartford, CT
 New York Department of State - Albany, NY
 New York State Corporation Tax - Albany, NY
 New York State Department of - Albany, NY
 New York State Department of - Buffalo, NY
 New York State Dept Taxation And - Albany, NY
 New York State Sales Tax - New York, NY
 Newington Revenue Collector - Hartford, CT
 Newington Town Clerk - Newington, CT
 Newton County Tax Commissioner - Covington, GA
 Nez Perce County Tax Collector - Lewiston, ID
 Nicholas County Health Dept - Summersville, WV
 Nicholas County Sheriff - Summersville, WV
 Niles Township Treasurer (Berrien) - Niles, MI
 NJ Department of Agriculture - Trenton, NJ

NJ Sales & Use Tax - Trenton, NJ
 Norfolk Dept of Public Health - Norfolk, VA
 North Carolina Department of - Raleigh, NC
 North Carolina Dept of Revenue - Raleigh, NC
 North Carolina Dept of State - Raleigh, NC
 North Central Dist Health Dept - Shelbyville, KY
 North Central Iowa - Mason City, IA
 North College Hill Ohio - Cincinnati, OH
 North Dakota Dept of Agriculture - Bismarck, ND
 North Dakota Dept of Trust Lands - Bismarck, ND
 North Haven Town Clerk - North Haven, CT
 North Haven Town Tax Collector - Hartford, CT
 North Hills School District - Pittsburgh, PA
 Northeast Texas Public Health - Tyler, TX
 Northern Kentucky District - Florence, KY
 Nueces County Clerk - Corpus Christi, TX
 Nueces County Tax Assessor-Collector - Corpus Christi, TX
 NYC Department of Finance - New York, NY
 NYC Department of Finance - Kingston, NY
 NYC Dept of Finance - Brooklyn, NY
 NYS Assessment Receivables - Binghamton, NY
 NYS Dept of Taxation & Finance - Albany, NY
 NYS Employment Taxes - New York, NY
 NYS Tax Dept - Albany, NY
 Oak Ridge City Tax Collector - Oak Ridge, TN
 Oakland County Treasurer - Pontiac, MI
 Obion County Clerk - Union City, TN
 Obion County Trustee - Union City, TN
 Oconee County Treasurer - West Union, SC
 ODJFS - Columbus, OH
 Office of Fayette Cnty Sheriff - Lexington, KY
 Office of Finance & Treasury - Washington, DC
 Office of Indiana State - West Lafayette, IN
 Office of Tax Revenue - Washington, DC
 Office of The City Clerk - Southgate, MI
 Office of The City Clerk - Livonia, MI
 Office of The Clark County Treasure - Las Vegas, NV
 Office of The Comptroller - Washington, DC
 Office of The County Clerk - Gainesville, TX
 Office of The Secretary - Topeka, KS
 Office of The Secretary Of - Olympia, WA
 Office of The Sonoma County Clerk - Santa Rosa, CA
 Office of The State Controller - Sacramento, CA
 Office of The State Treasurer - Augusta, ME
 Office of The State Treasurer - Pierre, SD
 Office of The Texas State Chem - College Station, TX
 Ohio Department of Taxation - Columbus, OH
 Ohio Development Services Agency - Columbus, OH
 Ohio Secretary Of State - Columbus, OH
 Okaloosa County Tax Collector - Niceville, FL
 Oklahoma County Treasurer - Oklahoma City, OK
 Oklahoma Dept of Agriculture - Oklahoma City, OK
 Oklahoma Office of State Treas - Oklahoma City, OK
 Oklahoma State Dept of Health - Oklahoma City, OK
 Oklahoma Tax Commission - Oklahoma City, OK
 Old Orchard Brands LLC - Chicago, IL
 Onslow County Tax Collector - Jacksonville, NC
 Orange County Appraisal Dist - Orange, TX
 Orange County Auditor-Controll - Santa Ana, CA
 Orange County Clerk Recorder - Santa Ana, CA
 Orange County Health Care - Santa Ana, CA
 Orange County Recorder - Santa Ana, CA
 Orange County Reporter - Santa Ana, CA
 Orange County Tax Assessor-Collector - Orange, TX
 Orange County Tax Collector - Santa Ana, CA
 Orange County Tax Collector - Orlando, FL
 Orangeburg County Treasurer - Orangeburg, SC
 Oregon Beverage Recycling - Clackamas, OR
 Oregon Department of - Salem, OR
 Oregon Dept of Revenue - Salem, OR
 Oregon Employment Dept. - Salem, OR
 Oregon Secretary Of State - Seattle, WA
 Oregon Secretary Of State - Portland, OR
 Osceola County Tax Collector - Kissimmee, FL
 Oshkosh City Treasurer - Oshkosh, WI
 Otoe County Treasurer - Nebraska City, NE
 Owensboro City Tax Collector - Owensboro, KY
 Ozaukee County - West Bend, WI
 PA Dept of Revenue - Harrisburg, PA
 PA Municipal Code Alliance - Chambersburg, PA
 Paint Recycling Alberta - Edmonton, AB
 Palm Beach County Tax Collector - West Palm Beach, FL
 Paramus Board Of Health - Paramus, NJ
 Paris Lamar County Health Dept - Paris, TX
 Parish of East Baton Rouge - Dallas, TX
 Parish of Jefferson - Gretna, LA
 Parish of St Bernard - Chalmette, LA
 Parish of St Mary Sales & Use Tax - Morgan City, LA
 Parish Of St Tammany - New Orleans, LA
 Parish Sales Tax Fund - Houma, LA
 Parker County Appraisal Distr - Weatherford, TX
 Pasadena Independent School - Pasadena, TX
 Pasco County Tax Collector - Dade City, FL
 Pasquotank Co Tax Collector - Elizabeth City, NC
 Pasquotank County Register Of - Elizabeth City, NC
 Payne County - Stillwater, OK
 Peach County Tax Commissioner - Fort Valley, GA
 Penn Hills School District Tax - Pittsburgh, PA
 Pennsylvania Dept of Agri. - Tunkhannock, PA
 Pennsylvania Municipal Service - Oakmont, PA
 Perry Co Occupational - Hazard, KY
 Perry County Sheriff - Hazard, KY
 Person County Tax Collector - Roxboro, NC
 Petoskey City Treasurer (Emmet) - Petoskey, MI
 Pettis County Collector - Sedalia, MO
 Phelps County Tax Collector - Rolla, MO
 Phelps/Maries County Health - Rolla, MO
 Pickaway County Health Dept - Circleville, OH
 Pickens County Treasurer - Columbia, SC
 Pierce County - Tacoma, WA

Pike Co Health Department - Pikeville, KY	Rapides Parish OLT Fund - Alexandria, LA
Pike County Clerk - Pikeville, KY	Raynham Board Of Health - Raynham, MA
Pike County Tax Collector - Pikeville, KY	Raynham Municipal Tax Collector - Raynham Center, MA
Pima County Health Dept - Tucson, AZ	RC Env Hlth Riv - Riverside, CA
Pima County Justice Court - Tucson, AZ	Receiver General For Canada - Summerside, PE
Pima County Treasurer - Tucson, AZ	Recorder/County Clerk - San Diego, CE
Pima County Treasurer - Phoenix, AZ	Reginal Income Tax Agency - Brecksville, OH
Pinal County Treasurer - Florence, AZ	Register of Deeds - Lumberton, NC
Pine Tree ISD - Longview, TX	Register of Deeds - Murphy, NC
Pinellas County - Clearwater, FL	Register of Deeds Cabarrus County - Concord, NC
Pinellas County Tax Collector - Tampa, FL	Register of Deeds Durham Coun - Durham, NC
Pitt County Register Of Deeds - Greenville, NC	Register of Deeds Macon County - Franklin, NC
Pitt County Tax Collector - Greenville, NC	Register of Deeds Nash County - Nashville, NC
Pittsfield Charter Treasurer - Ann Arbor, MI	Register of Deeds Shawnee Coun - Topeka, KS
Pittsfield Health Department - Pittsfield, MA	Registration Trust Fee - Milwaukee, WI
Placer County Tax Collector - Auburn, CA	Rensselaer County - Troy, NY
Plymouth Municipal Tax Collector - Boston, MA	Rental Service Corp - Atlanta, GA
Polk County Health Dept - Des Moines, IA	Revenue Collection Division - Columbus, GA
Polk County Tax Collector - Bartow, FL	Revenue Collections - Ventura, CA
Pontotoc County Health Department - Ada, OK	Revenue Commissioner - Gadsden, AL
Pontotoc County Treasurer - Ada, OK	Revenue Commissioner - Cullman, AL
Port Huron Township Treasurer (Saint Clair) - Port Huron, MI	Revenue Commissioner - Dothan, AL
Portage County Health & Human - Stevens Point, WI	Revenue Commissioner Morgan Co - Decatur, AL
Portage County Health Dept - Ravenna, OH	Revere Municipal Tax Collector - Revere, MA
Porter County Health Dept - Valparaiso, IN	Rhode Island Department of - Providence, RI
Portsmouth Circuit Court - Portsmouth, VA	Richardson Independent School - Dallas, TX
Portsmouth City Treasurer - Richmond, VA	Richardson ISD Tax Office - Richardson, TX
Pottawatomie County Treasurer - Shawnee, OK	Richland Co Treasurer - Columbia, SC
Potter County Tax Assessor - Amarillo, TX	Richland County - Columbia, SC
Practicing Law Institute - New York, NY	Richmond City Tax Collector - Richmond, KY
PricewaterhouseCoopers LLP - Columbus, OH	Riverside County Record - Riverside, CA
Prince George County - Largo, MD	Riverside County Tax Collector - Riverside, CA
Prince George County Tax Collector - Prince George, VA	Roanoke County Treasurer - Baltimore, MD
Prince George County Treasurer - Prince George, VA	Robertson County Trustee - Springfield, TN
Prince George's County - Baltimore, MD	Robeson County Tax Collector - Charlotte, NC
Prince George's County Gvmt - Largo, MD	Rock County Treasurer - Janesville, WI
Prince George's County Tax Collector - Philadelphia, PA	Rock Island County Collector - Rock Island, IL
Prince William County - Prince William, VA	Rockbridge County Clerk - Lexington, VA
Prince William County Tax Collector - Philadelphia, PA	Rockdale Citizen - Conyers, GA
Product Care Association - Surrey, BC	Rockdale County Tax Comm - Conyers, GA
Professional Education Systems - Eau Claire, WI	Rockdale Superior Court - Conyers, GA
Prothonotary Kent County - Dover, DE	Rockwall Central Appraisal District - Rockwall, TX
Pueblo County Tax Collector - Pueblo, CO	Rockwall County County Clerk - Rockwall, TX
Pulaski County Tax Collector - Somerset, KY	Rockwood City Tax Collector - Rockwood, TN
Pulaski County Treasurer - Little Rock, AR	Rocky Mount City Tax Collector - Rocky Mount, NC
Putnam County Tax Collector - Winfield, WV	Rogersville City Tax Collector - Rogersville, TN
Quinnipiack Valley Health - North Haven, CT	Ronald A Legggett Collector O - Saint Louis, MO
Raleigh County Tax Collector - Beckley, WV	Roseville Press Tribune - Roseville, CA
Randall County Clerk - Canyon, TX	Ross County Health Dept - Chillicothe, OH
Randall Tax Assessor Collection - Canyon, TX	Rowan County Finance Director - Morehead, KY
Randolph Co Tax Dept - Charlotte, NC	Rowan County Tax Collector - Charlotte, NC
Randolph County Tax Collector - Asheboro, NC	Roy Martin Services - Charleston, WV
Rankin County Tax Collector - Brandon, MS	Rumsey - Conshohocken, PA
	Russell County Health Dept - Phenix City, AL
	Russell County Tax Collector - Phenix City, AL

Rutherford Co Register of Deed - Rutherfordton, NC
 Rutherford County Tax Collector - Rutherfordton, NC
 Rutherford County Trustee - Murfreesboro, TN
 Sacramento County Planning Dpt - Sacramento, CA
 Sacramento County Tax - Sacramento, CA
 Sacramento County Treasure - Sacramento, CA
 Sacramento Gazette - Sacramento, CA
 Saint Joseph County Treasurer - South Bend, IN
 Saint Louis County Collector of Revenue - St. Louis, MO
 Saint Paul Ramsey County Dept - Saint Paul, MN
 Saint Tammany Parish Tax Collector - Covington, LA
 Sales Tax Division - Birmingham, AL
 Salina Electric Inc - Salina, KS
 Salt Lake County Assessor - Salt Lake City, UT
 San Antonio Metro Health Dist - San Antonio, TX
 San Bernardino County - San Bernardino, CA
 San Diego Business Journal - San Diego, CA
 San Diego County Tax Collector - San Diego, CA
 San Diego County Treasurer - San Diego, CA
 San Francisco Tax Collector - San Francisco, CA
 San Francisco Dept of Public - San Francisco, CA
 San Joaquin County Phs/Ehd - Stockton, CA
 San Joaquin County Tax Collector - Stockton, CA
 San Juan County Treasurer - Albuquerque, NM
 San Juan County Treasurer - Aztec, NM
 San Luis Obispo Co Clerk Recod - San Luis Obispo, CA
 San Luis Obispo County Tax Collector - San Luis Obispo, CA
 San Mateo County Environmental - San Mateo, CA
 San Mateo County Tax Collector - Redwood City, CA
 San Patricio County Public - Sinton, TX
 Sandoval County Tax Collector - Bernalillo, NM
 Sandoval County Treasurer - Albuquerque, NM
 Sandra O'Brien Auditor - Jefferson, OH
 Sandusky County Health Dept. - Fremont, OH
 Sandy City Business License - Sandy, UT
 Sangamon County Dept of Public - Springfield, IL
 Santa Barbara County Public Health - Santa Barbara, CA
 Santa Barbara County Tax Collector - Santa Barbara, CA
 Santa Clara County - San Jose, CA
 Santa Clara County Dept of Tax - City of Industry, CA
 Santa Cruz County Tax Collector - Santa Cruz, CA
 Santa Cruz Environmental - Santa Cruz, CA
 Santa Cruz Tax Collector - Santa Cruz, CA
 Santa Fe County Tax Collector - Santa Fe, NM
 Santa Rosa Cty Tax Collector - Milton, FL
 Sarasota County Florida - Sarasota, FL
 Sarasota County Tax - Sarasota, FL
 SBC Tax Collector - San Bernardino, CA
 SC Department of Revenue - Columbia, SC
 SCDCA - Columbia, SC
 Scioto County Health Dept - Portsmouth, OH
 Scotland County Tax Collector - Laurinburg, NC
 Scott County Clerk - Georgetown, KY
 Scott County Collector - Benton, MO
 Scott County Schools - Georgetown, KY
 Scott County Sheriff - Georgetown, KY
 Scott County Tax Administrator - Georgetown, KY
 Sealer Of Weights & Measures - Springfield, MA
 Sebastian County Tax Collector - Fort Smith, AR
 Secretary of Agriculture - Des Moines, IA
 Secretary of State - Salem, OR
 Secretary of State - Hartford, CT
 Secretary of State - Pierre, SD
 Secretary of State - Jackson, MS
 Secretary of State - Austin, TX
 Secretary of State - Baton Rouge, LA
 Secretary of State Annual Reports - Concord, NH
 Secretary of State Corporate - Jackson, MS
 Secretary of State Corporate - Montgomery, AL
 Secretary of State RI - Providence, RI
 Secretary of State-NJ - Trenton, NJ
 Secretary of Treasury - San Juan, Puerto Rico
 Sedgwick County Treasurer - Wichita, KS
 Seekonk Municipal Tax Collector - Medford, MA
 Seminole County Tax Collector - Sanford, FL
 Seminole County VAB - Sanford, FL
 Seneca County General Health - Tiffin, OH
 Shasta County Treasurer - Redding, CA
 Shawnee County Treasurer - Kansas City, MO
 Sheboygan County Treasurer - Sheboygan, WI
 Shelby County - Memphis, TN
 Shelby County Clerk - Memphis, TN
 Shelby County Health Dept - Shelbyville, IN
 Shelby County Recorder - Shelbyville, IN
 Shelby County Tax Collector - Columbiana, AL
 Shelby County Treasurer - Sidney, OH
 Shelby County Trustee - Memphis, TN
 Shelby Township Treasurer (Macomb) - Shelby Township, MI
 Shelbyville Treasure - Shelbyville, TN
 Sheriff & Ex-Officio Tax - La Place, LA
 Sheriff & Ex-Officio Tax Collector - Houma, LA
 Sheriff & Ex-Officio Tax Collector - Dallas, TX
 Sheriff & Tax Collector - Alexandria, LA
 Sheriff of Berkeley County - Martinsburg, WV
 Sheriff of Boyd County - Catlettsburg, KY
 Sheriff of Hopkins County - Madisonville, KY
 Sheriff of Logan Co - Logan, WV
 Sheriff of Mercer Co - Princeton, WV
 Sheriff of Nicholas County - Summersville, WV
 Sheriff of Upshur County - Buckhannon, WV
 Sheriff of Wood County - Parkersburg, WV
 Sheriff-Lyon County - Eddyville, KY
 Sheriff-Treasurer Of Randolph - Elkins, WV
 Sidney Shelby Co Health Dept - Sidney, OH
 Smith County Tax Assessor-Collector - Tyler, TX
 Snohomish County Treasurer - Seattle, WA
 Solano County - Fairfield, CA
 Solano County Tax Collector - Fairfield, CA
 Somerset City Tax Collector - Somerset, KY

Sonoma County Herald Recorder - Santa Rosa, CA
 South Carolina Dept of Revenue - Columbia, SC
 South Dakota Division Of Ins. - Pierre, SD
 South Plainfield Health Dept - South Plainfield, NJ
 Southwest Regional Tax Bureau - Scottdale, PA
 Spalding County Tax Comm - Griffin, GA
 Spartanburg County Treasurer - Columbia, SC
 Special Tax Collector - Johnstown, PA
 Spokane County Treasurer - Spokane, WA
 Spotsylvania County Tax Collector - Spotsylvania, VA
 Spring ISD Tax Office - Houston, TX
 Springdale Health Department - Springdale, OH
 Springdale Tax Commission - Cincinnati, OH
 Springfield City Tax Collector - Springfield, TN
 Springfield Greene County - Springfield, MO
 St Francois County - Farmington, MO
 St Johns County Tax Collector - Saint Augustine, FL
 St Joseph County Health Dept - South Bend, IN
 St Louis County Dept of Health - Saint Louis, MO
 St Lucie County Tax Collector - Fort Pierce, FL
 St Mary's County - Leonardtown, MD
 St. Clair County Health Dept - Belleville, IL
 St. Mary's County Treasurer - Leonardtown, MD
 St. John Baptist Sheriff's Off - La Place, LA
 St. John The Baptist Parish - La Place, LA
 Stafford Co Ofc Fire Marshall - Stafford, VA
 Stafford County Circuit Court - Stafford, VA
 Stafford County Tax Collector - Stafford, VA
 Stanislaus County Tax Collector - Modesto, CA
 State Corporation Commission - Richmond, VA
 State of Alabama - Montgomery, AL
 State of Alaska - Juneau, AK
 State of Arizona - Phoenix, AZ
 State of Arkansas - Little Rock, AR
 State of California - Sacramento, CA
 State of Colorado - Denver, CO
 State of Colorado - Lakewood, CO
 State of Connecticut - Hartford, CT
 State of Delaware - Wilmington, DE
 State of Hawaii - Honolulu, HI
 State of Idaho - Boise, ID
 State of Louisiana - Baton Rouge, LA
 State of Maryland Comptroller - Baltimore, MD
 State of Michigan - Lansing, MI
 State of Missouri - Jefferson City, MO
 State of Montana - Helena, MT
 State of Nevada - Phoenix, AZ
 State of Nevada - Las Vegas, NV
 State of Nevada Business Tax Return - Las Vegas, NV
 State of New Hampshire - Concord, NH
 State of New Jersey - Newark, NJ
 State of New Jersey - Trenton, NJ
 State of New Mexico Taxation - Santa Fe, NM
 State of North Dakota - Bismarck, ND
 State of Texas - Waco, TX
 State of Utah - Salt Lake City, UT
 State of Utah Insurance Dept - Salt Lake City, UT
 State of Washington Employment - Seattle, WA
 State of West Virginia - Charleston, WV
 State of Wisconsin - Madison, WI
 State Tax Commission - Jackson, MS
 State Tax Department - Charleston, WV
 State Taxation Institute - Chicago, IL
 State Treasurer Texas - Austin, TX
 State Treasurer Unclaimed Prop - Salt Lake City, UT
 Statesboro City Tax Collector - Statesboro, GA
 Step Up For Students - Jacksonville, FL
 Steuben County Recorder - Angola, IN
 Suffolk City Tax Collector - Suffolk, VA
 Suffolk County Department of - Hauppauge, NY
 Sullivan County Tax Collector - Blountville, TN
 Summit County Fiscal Office - Akron, OH
 Summit County Health Dept - Akron, OH
 Sumner County Trustee - Gallatin, TN
 Sumter County Treasurer - Columbia, SC
 Sungard Business Systems Llc - Jacksonville, FL
 Surry County Tax Collector - Dobson, NC
 Susquehanna Twp Health Dept - Harrisburg, PA
 Sutter County Community Serv - Yuba City, CA
 Swansea Municipal Tax Collector - Boston, MA
 Tacoma Pierce County Health - Tacoma, WA
 Talbot County Health Department - Easton, MD
 Talladega County Revenue Commissioner - Talladega, AL
 Taney County Collector - Forsyth, MO
 Tangipahoa Parish School Sys - Amite, LA
 Tangipahoa Parish Sheriff - Covington, LA
 Tangipahoa Parish Tax Collector - Robert, LA
 Tarrant County Assessor - Fort Worth, TX
 Tarrant County Clerk - Fort Worth, TX
 Tarrant County Consumer Health - Fort Worth, TX
 Tarrent County Clerk - Fort Worth, TX
 Tax Assessor Collector - Lufkin, TX
 Tax Assessor Collector - Victoria, TX
 Tax Assessor Collector - Brownsville, TX
 Tax Assessor Collector Hill Co - Hillsboro, TX
 Tax Assessor-Collector - Sherman, TX
 Tax Assessor-Collector - Texarkana, TX
 Tax Collections - Hillsboro, TX
 Tax Collector - Starkville, MS
 Tax Collector - Hendersonville, NC
 Tax Collector - Jacksonville, FL
 Tax Collector - Corsicana, TX
 Tax Collector - Green Cove Springs, FL
 Tax Collector - New Orleans, LA
 Tax Collector - Alameda County - Oakland, CA
 Tax Collector Alcorn County - Corinth, MS
 Tax Collector Borough Hall - Reading, PA
 Tax Collector Citrus County - Inverness, FL
 Tax Collector City of Derby - Derby, CT
 Tax Collector Contra Costa Cty - Martinez, CA
 Tax Collector Lake County - Tavares, FL

Tax Collector Lauderdale Co - Meridian, MS	Town of Culpeper - Culpeper, VA
Tax Collector Lee County - Opelika, AL	Town of Danvers - Danvers, MA
Tax Collector Ouachita Parish - Monroe, LA	Town of Dedham - Dedham, MA
Tax Collector Putnam County - Palatka, FL	Town of Dennis - Medford, MA
Tax Collector Sebastian County - Fort Smith, AR	Town of Dennis Health Dept - South Dennis, MA
Tax Collector Shelby County - Columbiana, AL	Town of Dudley - Dudley, MA
Tax Commissioner Of Chatham Co - Atlanta, GA	Town of East Hartford - East Hartford, CT
Tax Executives Institute Inc - Uniondale, NY	Town of Elkton - Elkton, MD
Tax Executives Institute Inc - Washington, DC	Town of Fairhaven - Fairhaven, MA
Tax Trust Account - Fresno, CA	Town of Farmington - Farmington, ME
Taxation & Revenue Department - Monroe, LA	Town of Forest City - Forest City, NC
Taylor City Treasurer (Wayne) - Taylor, MI	Town of Franklin - Franklin, NC
Taylor County Chief Appraiser - Abilene, TX	Town of Front Royal - Front Royal, VA
Taylor County Clerk - Abilene, TX	Town of Iowa - Iowa, LA
Taylor County Tax Collector - Campbellsville, KY	Town of Kittery - Kittery, ME
Tazewell County Tax Collector - Tazewell, VA	Town of Knightdale - Knightdale, NC
Tennessee Department of Revenue - Nashville, TN	Town of Leesburg Virginia - Leesburg, VA
Tennessee Dept of Agriculture - Nashville, TN	Town of Lexington - Lexington, SC
Tennessee Secretary of State - Nashville, TN	Town of Manchester - Manchester, CT
Terrebonne Parish Tax Collector - Gray, LA	Town of Matthews - Matthews, NC
Texarkana Bowie County Family - Texarkana, TX	Town of Milford Tax Collector - Reading, MA
Texas Comptroller of Public Accts - Austin, TX	Town of Moncks Corner - Moncks Corner, SC
Texas Department of Agriculture - Austin, TX	Town of Murphy - Murphy, NC
Texas Department of Health - Austin, TX	Town of Niagara - Niagara Falls, NY
Texas Parks And Wildlife Dept - Austin, TX	Town of Orange - Orange, CT
Texas State Treasurer - Austin, TX	Town of Paradise - Paradise, CA
Thibodaux City Tax Collector - Thibodaux, LA	Town of Parker - Denver, CO
Thomas County Tax Commissioner - Thomasville, GA	Town of Payson - Payson, AZ
Thomas E Roberts Clerk - Staunton, VA	Town of Plaistow - Plaistow, NH
Thomasville City Tax Collector - Thomasville, GA	Town of Plymouth - Plymouth, MA
Thurston County Treasurer - Olympia, WA	Town of Plymouth Board Of Health - Plymouth, MA
Tift County Tax Commissioner - Tifton, GA	Town of Putnam - Putnam, CT
Tippecanoe County Treasurer - Lafayette, IN	Town of Raynham - Raynham Center, MA
Tipton County Trustee's Office - Covington, TN	Town of Rising Sun - Rising Sun, MD
Titus County Appraisal District - Mount Pleasant, TX	Town of Rutland Treasurer - Center Rutland, VT
TN Certificate Service - Nashville, TN	Town of Shallotte - Shallotte, NC
Tom Green Cty Appraisal Dist - San Angelo, TX	Town of Smyrna - Smyrna, TN
Tomball ISD Tax Office - Tomball, TX	Town of Speedway - Speedway, IN
Toombs County Tax Commissioner - Lyons, GA	Town of Spindale - Spindale, NC
Torrington City Tax Collector - Torrington, CT	Town of Spring Lake - Spring Lake, NC
Town Commissioners of - Queenstown, MD	Town of Summerville - Summerville, SC
Town of Aberdeen - Aberdeen, NC	Town of Swansea - Swansea, MA
Town of Ashland - Ashland, VA	Town of Waynesville - Waynesville, NC
Town of Ashland - Reading, MA	Town of Weaverville - Weaverville, NC
Town of Auburn - Auburn, MA	Town of West Bridgewater - Bridgewater, MA
Town of Auburn - Reading, MA	Town of West Springfield - West Springfield, MA
Town of Berlin - Berlin, VT	Town of Westbrook - Westbrook, CT
Town of Billerica - Billerica, MA	Town of Wilkesboro - Wilkesboro, NC
Town of Bluefield - Bluefield, VA	Town of Wise - Wise, VA
Town of Boone - Boone, NC	Town of Yucca Valley - Yucca Valley, CA
Town of Bristol - Bristol, WI	Township of Barnegat - Barnegat, NJ
Town of Brunswick - Brunswick, ME	Township of Aston - Media, PA
Town of Buchanan - Appleton, WI	Township of Brick - Brick, NJ
Town of Cary - Cary, NC	Township of East Brunswick - East Brunswick, NJ
Town of Christiansburg - Christiansburg, VA	Township of Falls - Fairless Hills, PA
Town of Collierville - Collierville, TN	Township of Gloucester - Laurel Springs, NJ

Township of Lapatcong - Phillipsburg, NJ
 Township of Lumberton - Lumberton, NJ
 Township of Springfield - Springfield, NJ
 Township of Union Dept of Health - Union, NJ
 Township of Whitehall - Whitehall, PA
 Township of Woodbridge - Woodbridge, NJ
 Travis County DRO - Austin, TX
 Travis County Tax Collector - Austin, TX
 Treasure of Perry County - Tell City, IN
 Treasurer - Chesapeake, VA
 Treasurer - Newport News, VA
 Treasurer - City of Norfolk - Norfolk, VA
 Treasurer - City of Norfolk - Atlanta, GA
 Treasurer & Tax Collector - Irwin, PA
 Treasurer City of Bowling - Bowling Green, KY
 Treasurer City of Hawthorne - Hawthorne, CA
 Treasurer City of Jackson - Jackson, MI
 Treasurer City of Portsmouth - Portsmouth, VA
 Treasurer City of Suffolk - Suffolk, VA
 Treasurer Columbiana County - Lisbon, OH
 Treasurer Coshocton County - Coshocton, OH
 Treasurer Ector County - Odessa, TX
 Treasurer Hart County - Munfordville, KY
 Treasurer of Amherst County - Amherst, VA
 Treasurer of Campbell County - Rustburg, VA
 Treasurer of Cass County - Logansport, IN
 Treasurer of Clark County - Jeffersonville, IN
 Treasurer of Fredrick County - Merrifield, VA
 Treasurer of Gibson County - Princeton, IN
 Treasurer of Madison County - London, OH
 Treasurer of Michigan City - Michigan City, IN
 Treasurer of Montgomery - Christiansburg, VA
 Treasurer of Montgomery County - Willow Grove, PA
 Treasurer of Montgomery County - Norristown, PA
 Treasurer of Porter County - South Bend, IN
 Treasurer of Rockbridge County - Lexington, VA
 Treasurer of Shelby County - Shelbyville, IN
 Treasurer of State - Augusta, ME
 Treasurer of State Of Ohio - Columbus, OH
 Treasurer of Vigo County - Indianapolis, IN
 Treasurer of Virginia - Merrifield, VA
 Treasurer of Wayne Co - Richmond, IN
 Treasurer of Waynesboro - Waynesboro, VA
 Treasurer of Wythe Co - Wytheville, VA
 Treasurer Spotsylvania County - Spotsylvania, VA
 Treasurer State of Connecticut - Hartford, CT
 Treasurer State of Illinois - Springfield, IL
 Treasurer State of Maine - Augusta, ME
 Treasurer State of NH - Concord, NH
 Treasurer State of Ohio - Reynoldsburg, OH
 Treasurer Tax Collector - Yuba City, CA
 Treasurer Town of Culpeper VA - Culpeper, VA
 Treasurer Town of Vinton - Vinton, VA
 Treasurer Vil of Mt Pleasant - Racine, WI
 Treasurer/Tax Collector - Santa Barbara, CA
 Treasury Dept - Harrisburg, PA
 Tremont Township - Pine Grove, PA
 Tri County Health Dept - Greenwood Village, CO
 Tri-County Sentry - Oxnard, CA
 Troup County Tax Comm. - Lagrange, GA
 Tukwila Fire Department - Tukwila, WA
 Tulare Advance Register - Visalia, CA
 Tulare County - Pasadena, CA
 Tulare County Tax Collector - Visalia, CA
 Tullahoma City Tax Collector - Tullahoma, TN
 Tulsa County Treasurer - Tulsa, OK
 Tuolumne County Tax Collector - Sonora, CA
 Tuscaloosa County Sales Tax - Tuscaloosa, AL
 Tuscarawas Co Treasurer - New Philadelphia, OH
 Tuscola County Treasurer - Caro, MI
 Umatilla County Tax Collector - Pendleton, OR
 Unclaimed Property Division - Providence, RI
 Unemployment Compensation Div - Augusta, ME
 Unified Government License Div - Kansas City, KS
 Unified Government Treasurer - Kansas City, KS
 Union City Tax Collector - Union City, GA
 Union County Auditor - Marysville, OH
 Union County Health Dept - Marysville, OH
 Union County of Arkansas Coll - El Dorado, AR
 Union County Tax Collector - Charlotte, NC
 United ISD Tax Office - Laredo, TX
 United States Treasury - Cincinnati, OH
 United States Treasury - Atlanta, GA
 University of Kentucky - Lexington, KY
 Upper Merion Township - Bridgeport, PA
 US Department of Labor - Philadelphia, PA
 US Fish & Wildlife Service - Atlanta, GA
 US Fish & Wildlife Service, Office - Bloomington, MN
 USDA Aphis vs Ncie - Riverdale, MD
 USDA PACA - Manassas, VA
 Utah Division of Corp & Comm - Salt Lake City, UT
 Utah State Tax Commission - Salt Lake City, UT
 Utah State Treasurer - Salt Lake City, UT
 Utah Unemployment Compensation - Salt Lake City, UT
 Value Adjustment Board - Vero Beach, FL
 Van Wert County Auditor - Van Wert, OH
 Van Wert County Health Dept - Van Wert, OH
 Vance County Tax Office - Henderson, NC
 Vanderburgh Co. Health Dept. - Evansville, IN
 Vanderburgh County Treasurer - Evansville, IN
 Ventura County- Tax Collector - Los Angeles, CA
 Vermont Department of Taxes - Montpelier, VT
 Vermont State Treasurers - Montpelier, VT
 Victoria County Clerk - Victoria, TX
 Victoria Farina City Treasurer - Lower Burrell, PA
 Vigo County Health Department - Terre Haute, IN
 Vigo County Treasurer - Indianapolis, IN
 Village of Ashwaubenon - Green Bay, WI
 Village of Bradley - Bradley, IL
 Village of Carpentersville - Carpentersville, IL
 Village f Glen Carbon - Glen Carbon, IL
 Village of Hartville - Hartville, OH

Village of Homewood - Homewood, IL
 Village of Los Rancho De Albuq - Albuquerque, NM
 Village of New Boston - Portsmouth, OH
 Village of Niles - Niles, IL
 Village of Ontario Ohio - Ontario, OH
 Village of Palmetto Bay - Palmetto Bay, FL
 Village of Plover - Plover, WI
 Village of Round Lake Beach - Round Lake, IL
 Village of Schiller Park - Schiller Park, IL
 Village of Woodridge - Woodridge, IL
 Village of Menomonee Falls - Menomonee Falls, WI
 Virginia Beach City Treasurer - Virginia Beach, VA
 Virginia Department of - Richmond, VA
 Virginia Dept of Taxation - Richmond, VA
 Volusia County Tax Collector - Deland, FL
 WA Dept of Revenue - Seattle, WA
 Waco-McLennan County Public - Waco, TX
 Wade Steen-Franklin Co Treas. - Columbus, OH
 Wake County Revenue Department - Charlotte, NC
 Wake County Revenue Dept - Raleigh, NC
 Wake County Tax Collector - Charlotte, NC
 Walker Co Revenue Commissioner - Jasper, AL
 Walker County - Jasper, AL
 Walker County Health Dept - Jasper, AL
 Wallingford Health Department - Wallingford, CT
 Walton County Tax Comm - Monroe, GA
 Ware County Tax Commissioner - Waycross, GA
 Warner Robins City Tax Collector - Warner Robins, GA
 Warren City Health District - Warren, OH
 Warren City Treasurer (Macomb) - Warren, MI
 Warren Co Tax Collector - Vicksburg, MS
 Warren Co Trustee - Mc Minnville, TN
 Warren County Clerk - Mc Minnville, TN
 Warren County Health Department - Oxford, NJ
 Warren County Health District - Lebanon, OH
 Warren County Sheriff - Bowling Green, KY
 Warren County Tax Collector - Bowling Green, KY
 Warren County Tax Collector - Front Royal, VA
 Washington City - Washington, UT
 Washington County Treasurer - Bartlesville, OK
 Washington County Treasurers - Hagerstown, MD
 Washington County Trustee - Jonesborough, TN
 Washington Dept of Revenue - Seattle, WA
 Washington Javonn - Detroit, MI
 Washington State Department of - Olympia, WA
 Washington State Gambling Comm - Olympia, WA
 Washington State Treasurer - Olympia, WA
 Washington State Treasurer - Seattle, WA
 Washoe County - Reno, NV
 Washoe County Clerk - Reno, NV
 Washoe County Treasurer - Reno, NV
 Watauga County Tax Administrator - Hermitage, PA
 Waterbury City Tax Collector - Hartford, CT
 Waterbury Health Department - Waterbury, CT
 Waterford Town Clerk - Waterford, CT
 Waterford Township Treasurer (Oakland) - Waterford, MI
 Waukesha County Treasurer - Waukesha, WI
 Wayne County Health Dept - Wooster, OH
 Wayne County Tax Collector - Charlotte, NC
 Wayne County Treasurer - Detroit, MI
 Waynesboro City Tax Collector - Waynesboro, GA
 Waynesboro City Tax Collector - Binghamton, NY
 Waynesville City Tax Collector - Waynesville, NC
 Weakley Co Trustee - Dresden, TN
 Weakly County Clerk - Dresden, TN
 Webb County Clerk - Laredo, TX
 Webb County Tax Assessor-Collector - Laredo, TX
 Weber County Treasurer - Ogden, UT
 Webster Municipal Tax Collector - Reading, MA
 Weld County Treasurer - Greeley, CO
 Weld Dept of Public Health & - Greeley, CO
 Wentzville City Collector - Wentzville, MO
 West Bend City Collector (Washington) - West Bend, WI
 West Hazelton Borough - West Hazleton, PA
 West Springfield Municipal Tax Collector - West Springfield, MA
 West Valley City - Salt Lake City, UT
 West Virginia Dept of Rev - Charleston, WV
 West Virginia State Division - Charleston, WV
 West Virginia State Tax Dept - Charleston, WV
 Weston Treasurer - Schofield, WI
 Whatcom County Treasurer - Seattle, WA
 White County Tax Collector - Searcy, AR
 Whitfield Cnty Tax Commissioner - Dalton, GA
 Wichita County Tax Assessor-Collector - Wichita Falls, TX
 Wicomico County Clerk of Circuit Co - Salisbury, MD
 Wicomico County Health Dept - Salisbury, MD
 Wicomico County Tax Collector - Salisbury, MD
 Wilkes County Tax Office - Charlotte, NC
 Wilkes-Barre Township - Pittsburgh, PA
 Will County Health Dept - Joliet, IL
 Williamson Co Trustee - Pleasanton, CA
 Williamson County - Georgetown, TX
 Williamson County And - Georgetown, TX
 Williamson County Tax Assessor-Collector - Georgetown, TX
 Williamson County Trustee - Franklin, TN
 Wilson County Clerk - Lebanon, TN
 Wilson County Tax Collector - Charlotte, NC
 Wilson County Trustee - Lebanon, TN
 Windsor Town Clerk - Windsor, CT
 Wisconsin Dept of Agriculture - Madison, WI
 Wisconsin Dept of Agriculture - Milwaukee, WI
 Wisconsin Dept of Revenue - Oshkosh, WI
 Wisconsin Dept of Revenue - Madison, WI
 Wisconsin Dept of Revenue - Milwaukee, WI
 Wise County Tax Collector - Wise, VA
 Wood Dale City Clerk - Wood Dale, IL

Woods Cross City - Woods Cross, UT
 WSDA Seed Program - Yakima, WA
 WY State Treasurers Office - Cheyenne, WY
 WY State Use 2058499 - Cheyenne, WY
 Wyandotte County Treasurer - Kansas CITY, KS
 Wyoming Co Courthouse - Pineville, WV
 Wyoming Department of Agriculture - Cheyenne, WY
 Wyoming Dept of Revenue - Cheyenne, WY
 Wyoming State Treasurers Office - Cheyenne, WY
 Wyoming Unemployment Insurance - Casper, WY
 Yakima County Tax Collector - Yakima, WA
 Yavapai County Treasurer - Prescott, AZ
 Yellowstone County Treasurer - Billings, MT
 Yolo County Agriculture Dept - Woodland, CA
 Yolo County Clerk - Woodland, CA
 Yolo County Environmental - Woodland, CA
 Yolo County Treasurer's Office - Whittier, CA
 York Area Earned Income Tax - York, PA
 York County Clerk Of Circuit Ct - Yorktown, VA
 York County Tax Collector - Baltimore, MD
 York County Treasurer - York, SC
 Youngstown City Health Dept - Youngstown, OH
 Ypsilanti Township Treasurer (Washtenaw) - Ypsilanti, MI
 Yuma County - Yuma, AZ
 Yuma County Treasurer - Yuma, AZ
 Zanesville Muskingum County - Zanesville, OH

Litigation Parties

Adams, Annette
 Aguilera, Isabel
 Akapyan, Nona
 Allstate Insurance Company OBO Wiseltier, Emelia
 Alvarez, Maria E.
 AML IP, LLC
 Andrade, Maria
 Arias, Aixa
 Armond, Darion
 Atkins, Jerald
 Austin, Robert
 Avila-Berning, Dawn
 Baldwin, Andrea
 Barnes, Katherine
 Barnes, Ronald
 Baros, Athanasia
 Basaldua, Tim
 Bayless, Angela
 Beatty, Tyeesha
 Beaver, Mary
 Beeson, Wendy
 Belfield, Rashida
 Beliveau, Natasha
 Bell, Namari (MJ)
 Bellevia, Christine
 Bellomo, Andrew
 Bellomo, Donna

Bergstein, Cecilia
 Betancourt, Rudolph
 United States of America
 Blanton, Karen
 Blevins, Cona
 Visa - Interchange
 Boatman, Mark
 Bogle, Gerald
 Boone, Jeanne
 Boston, Sonja
 Bouyer, Anthony
 Bowie, T'ron
 Brown, Alisha
 Brown, Sylvia
 Burhanan, Jr., Charles
 Burns, Peggy
 Burton Andrade, Sandra
 Bush, Faith
 Bustos, Enriqueta
 Cancel, Mercedes
 Carbajal, Wendy
 Cargus, Lakendra
 Carlin, Nicholas EEOC
 Carlson, Corinne
 Carney, Camile
 Carrillo, Francyne
 Carter, Teresa
 Cartwright, Angela
 Cassel, Paul
 Chambers, Elizabeth
 Chambers, Felicia
 Chanman, Janelle
 Chapman, Lee
 Chappell, Debra
 Chavez, Dana
 Chavez, Juan P.
 Chilin, Nelson
 Christian, Kelly
 Clark, Michael
 Clifford, Cheryl
 Cohan, Howard
 Conard, Kathleen
 Contreras, Christine
 Cooper, Andre
 Cordova-Ochoa, Jaime
 Cornejo, Katy
 Coulter, Dorothy
 Cox, Jill
 Cromer, Adrian
 Crump, Joy
 Cruz, Feliciano
 Cruz, Jeannette
 Cryer, Beatris
 Dash-Lokko, Felicia
 Davis, Tammy
 Davis, Taylor

De La Cruz, Cinthya	Jimenez, Edgar
Debock, Beverly	Johnson, Debra
Decosta, Sherrie	Johnson, Mike
DeMaria, Gina	Johnson, Romonia
Ditman, Erika	Jones, Keyandra
Donnelly, Carol	Jones, Rickey
Dorsey Watson, Yvonne	Kemper, Janice
Dudkewic, Timothy	Kerns, Michele
Dugan, Benella	Kessler, Deanna (Estate of OBO Redden, Hannah)
Eckinger, Stephine	Kindlick, Le-Anne
Eide, Tylor	King, Carol
Elias, Patrick	King, Lydell
Emerson, Mary	King, Michelle
Eskra-Brown, Amy	Kirchner, Gary
Espinosa, Kelley	Knight, Britany
Espinoza Ramirez, Carlos	Krantz, Ann
Espinoza, Alejandro	La Jolla Mira Mesa Property, LLC
Estrella, Rosario	Lacourse, Paul
Florida Fish and Wildlife Conservation Commission	Lala, Jaimi
Floyd, Samuel	Lancaster, Elizabeth
Federal Trade Commission	Land, Dorothy
Galloway, Sheryl	Landrus, William
Gato, Birna	Lane, David
Gerson Companies, The	Lang, Lauren
Gibson, Destiny	Leach, Veronica
Giorgio, Erika	Lee, Ibbie
Glass, Kathleen	Liggon, Lonzo
Glenn, Eva	Loeb, Richard
Gonzales, Art	Long, Annette
Gonzalez, Evaristo	Long, Esther
Gramajo, Christopher	Lynch, Billie Jo
Griffey, Robin	Maddox, Sherry
Gunter, Daniel	Mahoney, Kathleen
Gut, Dawid	Maldonado, Johnathan
Guzman Galvez, Rene	Malouin, Debra
Hale, Vincent	Mann, Darla
Hall, Cynthia	Mann, Virginia
Hall, Deborah	Martinez, Leah
Hamilton, June	Mason, Willie Ruth
Hamilton, Terri	McDermott, Tina
Harper, Sheila	McDougall, Garrett
Hatcher, Theresa	McFadden, Ann (Estate of) & Allen, Sherry
Henderson, Raeshawn	Mendoza, Edubina
Hensley, Charm	Merone, Maria
Herbert, Cierra	Midulla, Lorinda
Hernandez-Mendoza, Jorge (George)	Millan, Belkis
Hodnett, Melba	Miller, Joey
Hoffmann, Linda	Miller, Kris
Holquin (Holquin), Jennifer	Monroe, Matt
Hornby, Linda	Moorman, Magadline
Howard, William	Morales-Euresti, Juanita
Imagesound Inc.	Moran Solares, Norma
Jaco, Tina	Morris, Joyce
Jafari Aura, Beta	Mueller, Carlota
Jafari, Nasiba	Munoz, Denise
Jennings, Katie	Myers, Janet

Myers, Michael	Robertson, Shirley
Nelson, Janie	Robinson, Tereasa
Nelson, Tracey	Rodriguez, Tisha
Nikki C. Barranco	Rodriguez, Trinadie
Novak, Kaleb	Rosenberg, Karen
Nunez, Daniel	Rowe, Melody
Nunez, Edwin	Saaverda, Maria
Nunez, Genara	Saenz, Priscilla
Oakadoaks LLC & Roberts, Matthew	Salazar, Maria
Overton, Jonas	Saldade, Christina
Owczarkowski, Norman	Sampson, Kerri
Paige, Cynthia	Sampson, Lisa
Parker fka Granata, Ilean	SC Licensing, LLC
People of the State of California	Schnell, Nylene
Perez, Concha	Schwartz, Roseanne
Perkins, Erica	Scullon, Maureen
Peterson, Ebony	Seaver, Susan
Peterson, Natiya	Shaw, Rashawn
Phillips, Abigail	Simmons, Eric
Phillips, Jayla	Smith, Teresa
Pickett, Ashley	Smith, Terri
Pierce, Karen	State of New Jersey
Pirtle, Anna	State of New York
Pizarro, Juanita	Steger, Randall
Pizzolato, Joel	Stephens, Helen
Polm, Nicholas (Estate of) & Volkman, Melvina	Stern, Amy
Poutsma, Erick	Stoykovich, Austin
Precila Balabbo	Strojnuk, Peter
Ema Bell	Sturges, Lisa
Consumer Advocacy Group, Inc.	Tapia, Margarita
Center for Advanced Public Awareness	Tavera, Dianna
Consumer Protection Group, LLC	Taylor, Audrey
CalSafe Research Center, Inc.	Telfer, Patricia
Ecological Alliance, LLC	Torres, Norman
Environmental Health Advocates, Inc.	Town of Riverhead Highway Department
Dennis Johnson	Treacy, Terry
Audrey Kallander	Uzzle, Vernetta
Puentes, Rosemary	Valdez, Santa
Purcell, Andrianna	Verheyen, Jennifer
Purinton, Penny	Wang, Karen
Ragudo, Martha	Wardlow, Johnnesha
Rainer, Carol	Warren, Semetris
Ramirez, Elizabeth	Watson, Melissa
Redding, Sherryl	Watson, Theodora
Redmond-Lott, Ladonna	Watts, Jhona
Reed, Barbara	Weiser, Joshua
Reed, Susan	Wheadon, Jolly
Rich, Tiffany	Williams, Demond
Riddle, Trudy	Williams, James
Riggs, Bertha	Wolfe, Linda
Riggs, Sara	Wood, Lorraine
Rios, Crystal	Woods, Christopher
Ripper Merchandise	Woolery, Jr., Ronald
Rivera Hernandez, Celestina	Zakharin, Galina
Roberson, Carol	Zamot, Cruz
Roberts, Patsy	Zdiera, Angela

Litigation Parties' Opposing Counsel

Aaron Becker Trial Attorney
 Aaron G. Durden & Co., LPA
 Abell & Assoc, LLC
 Abramson Labor Group
 Adamson Ahdoot
 Amaro Law Firm
 Anderson Law Firm, PC
 Andrea Cook & Associates
 Arnold & Porter Kaye Scholer LLP
 Arroyo Law, Inc.
 Attorney-In-Charge, International Trade Field Office
 B&D Law Group APLC
 Bailey Cavalieri, LLC
 Banner Attorneys
 Barlett & Grippe, LLC
 Bazar And Associates
 BB Law Group
 Bellucci Law, APC
 Berke, Berke & Berke
 Bibiyan Law Group
 Blackburn Romey
 Blackstone Law
 Boughter Sinak, LLC
 Brandon J. Broderick, LLC
 Bravo Law Firm
 Brent M. Lowman, Esq., CPA
 Brodsky & Smith LLP
 Bryson Woulfe, PC, Attorneys at Law
 Buitrago & Associates
 Butler Norris & Gold
 Byrd & Gonzalez P.A.
 Calstrat Law Group, APC
 Cantor, Wolff, Nicastro & Hall
 Cash, Krugler and Fredericks, LLC
 Century Park Law Group, LLP
 Chalik & Chalik, PA
 Chanfrau & Chanfrau
 Chapman & Bowling, LLC
 Child & Jackson
 Christopher L. George, PC
 Chute O'Malley Knobloch & Turcy, LLC
 Cooper Elliott
 Dana & Dana
 Daspit Law Firm, PLLC
 David Blackwell Law, LLC
 Dell & Dean, PLLC
 deLuca Levine
 Deon Goldschmidt Attorneys, PLLC
 Diversity Law Group, PC
 Douglas Law Firm, PLLC
 Downtown LA Law Group
 Dozier Law Firm, LLC
 Drafaul Law Firm
 Duke Seth, PLLC

Duncan Law Firm, LLC
 Dworlcin & Maciariello The Georiga Law Lions
 Employee Justice Legal Group
 Englander Peebles
 Farah & Farah, PA
 Ferro, Juba, Mangano, PC
 Flager & Associates, PC
 Flood Law Firm, The
 Forman Clothier Law Group, LLC
 Fournaris & Sanet, PA
 Frankl Kominsky Injury Lawyers
 Fuerste, Carew, Juergens & Sudmeier, PC
 Fuller, Fuller & Associates, PA
 Gary K. Walch, ALC
 Geisler & Weaver
 Gillis Law Firm, LLC
 Ginnis & Krathen, PA
 Glankler Brown PLLC
 Glass & Tabor, LLP
 Goldstein, Buckley, Cechman, Rice & Purtz, PA
 Gould & Jefferson LLP
 Gruenloh Law Firm
 Habush Habush & Rottier SC
 Haggerty, Silverman & Justice, PC
 Hamburg, Rubin, Mullin, Maxwell & Lupin, PC
 Harding & Mazzotti, LLP
 Hardison & Cochran, PLLC
 Harmon, Linder & Rogowsky
 Harris Personal Injury Lawyers, Inc.
 Hawthorne Atchison Riddle
 Haymore & Holland, P.C.
 Heidari Law Group, PC
 HMC Civil Rights Law, PLLC
 Holland Injury Law, LLC
 Holloway Bethea & Others, PLLC
 Jacoby & Meyers Attorney LLP
 Jakubowski, Robertson, Maffei, Goldsmith & Tartaglia, LLP
 James Hawkins, APLC
 James Trauring & Associates, LLC
 Jarrett & Price LLC
 Jaurigue Law Group
 JJC Law LLC
 JML Law
 John Wright Law Firm PLLC
 Jones Law Firm
 Josh Vorhees and Troy Bailey
 JS Abrams Law, PC
 Jurewitz Law Group
 Kent Law PLC
 King & Siegel LLP
 Klein & Folchetti, PC
 Koul Law Firm
 Lauby, Mankin & Lauby, LLP
 Law Office of Greg K. Smith
 Law Office of Andrew S. Blumer

Law Office of Arin Khodaverdian	Morgan & Morgan
Law Office of Ball & Yorke	Morgan & Morgan Atlanta, PLLC
Law Office of Charles M. Hammer	Morgan & Morgan Orlando, PA
Law Office of David E. Gordon, The	Morgan & Morgan Tampa PA
Law Office of David H. Kaplan, LLC	Morgan & Morgan Tampa, PA
Law Office of David Pourati	Morgan & Morgan, Kentucky PLLC
Law Office of Grosso & Sarkisian	Morgan & Morgan, PA
Law Office of Jennifer I. Freeman	Noam Glick, Glick Law Group
Law Office of Joann L. Pheasant	Office of General Counsel, Office of the U.S. Trade Representative
Law Office of Kaleb A. Godwin	Office of the Assistant Chief Counsel International Trade Litigation, U.S. Customs and Border Protection
Law Office of Ronald C. Cox	Olive, Sanchez & Associates, PLLC
Law Office of Thomas Tona, PC	O'Malley Tunstall, PC
Law Office of Tomy J. Acosta	Philips & Associates
Law Office of Uriel E. Gribetz	Phillip Browarsky & Co., LLC
Law Offices of Armen Zadourian	Piazza Law Group
Law Offices of Carl Palomino, PA	Polaris Law Group
Law Offices of Christopher L. Hamblen	Prugh & Associates, PA
Law Offices of Doner & Castro, PC	Rafii & Associates, PC
Law Offices of Ernest H. MacMillan	Ramey & Schwaller, LLP
Law Offices of Fernando D. Vargas	Reginald McDaniel, Attorney at Law, LLC
Law Offices of Gerald L. Marcus	Reisner & King LLP
Law Offices of Glenn & West, LLC	Reuben Yeroushalmi
Law Offices Of Ilan N Rosen Janfaza, APC	Rinehardt Law Firm
Law Offices of Jacob Emrani, APC	Robes Law Group, PLLC
Law Offices of Jason Turchin	Rogers & Driver, PSC
Law Offices of Michael R. Loewen	Rosenberg, Kirby, Cahill, Stankowitz & Richardson
Law Offices of Ramin R. Younessi, APLC	Rubenstein Law, PA
Law Offices of Robert D. Berkun, LLC	Rucka O'Boyle Lombardo & McKenna
Law Offices of Robin E. Paley, APLC	SC Licensing, LLC
Law Offices Of Russell F. Behjatnia	Schmidt Kramer, PC
Law Offices of Stephen J. Kleeman	Schneider Williamson LLC
Law Offices of Steve Gimblin	Schroeter, Goldmark & Bender
Law Offices of Stewart & O'Kula	Seiller Waterman LLC
Law Offices of William W. Green & Associates	Seven Hills LLP - Kimberly Gates Johnson
Lawyers for Employee & Consumer Rights APC	Shapiro, Washburn & Sharp, PC
Leavitt & Eldredge	Shaw & Shaw, PC
Leonard Sciolla	Sheehan & Associates, PC
Lexicon Law, PC	Shegerian & Associates
Lowenthal & Abrams, PC	Shields Reeves, PLLC
Mandelbaum Barrett, PC	Shiner Law Group, PA
Manning Law, APC	Silva Injury Law, Inc.
Marshall P. Whalley & Associates, PC	Simon & Simon, PC
Mat Law LLP	SoCal Equal Access Group
Matthew J. Consolo	Soho Law Firm
Maximino Law, LLC	Southern California Labor Law Group, PC
McCormick Law Firm	SP Law Group, A Professional Corporation
McKee Law, LLC, PA	Spielberger Law Group
McNeelylaw, LLP	State of New Jersey
Melmed Law Group, PC	State of New York
Mendez Law Offices, PLLC	State of Tennessee
Michael Roofian & Associates, APC	Stein Law
Mickey Keenan, PA	Steven L. Chung, Esquire, LLC
Mills & Cahill, LLC	Swartz Culleton PC
Mizrahi Kroub LLP	The Aguirre Law Firm, PLLC
Moon Law Group, PC	
Mooradian Law, APC	

The Barnes Firm, LC
 The Blankenship Law Firm, PLLC
 The Capital Law Firm
 The Chiurazzi Law Group
 The Flood Law Firm, LLC
 The Florida Law Group
 The Harrell Law Firm, LLC
 The Law Office of Gregory S. Sconzo, PA
 The Law Offices of Nooney, Roberts, Hewett & Nowicki
 The Odierno Law Firm, P.C.
 The Schapiro Law Gorup, PL
 The Verdecia Law Firm, LLC
 Thomas N. Thurlow & Associates, PC
 Thompson, Brody & Kaplan, LLP
 Tishbi Law Firm, APC
 Tofer & Associates
 Trujillo Gonzalez, PC
 Turley, Peppel & Christen LLC
 United States of America
 US Department of Justice
 Vineet Dubey
 Watts Guerra LLP
 Weaver & Fitzpatrick
 Wham & Wham Lawyers
 Willis Spangler Starling
 Wilshire Law Firm
 Winters & Yonker, PA
 Wolfson Law Firm, LLP
 Yates Law, LLC

Bankruptcy Judges

Chief Judge Laurie Selber Silverstein
 Judge Brendan L. Shannon
 Judge Craig T. Goldblatt
 Judge J. Kate Stickles
 Judge John T. Dorsey
 Judge Karen B. Owens
 Judge Mary F. Walrath
 Judge Thomas M. Horan

Members of U.S. Trustee's Office

Andrew R. Vara
 Benjamin Hackman
 Fang Bu
 Hannah M. McCollum
 Jane Leamy
 Jonathan Lipshie
 Joseph Cudia
 Joseph McMahon
 Linda Casey
 Linda Richenderfer
 Malcolm M. Bates
 Richard Schepacarter
 Rosa Sierra-Fox
 Timothy J. Fox, Jr.

Ordinary Course Professionals

Alston & Bird LLP
 Amin Talati Wasserman LLP
 Avalara Inc
 Baker & Hostetler LLP
 Baker Mckenzie
 Benesch Friedlander Coplan
 Bradley Arant Boulton Cummings
 Bryce Downey & Lenkov LLC
 Burns & Farrey PC
 Chartwell Law Offices LLP
 Davids & Cohen PC
 Deloitte & Touche LLP
 Deloitte Tax LLP
 Fish & Richardson PC
 Galloway Johnson Tompkins
 Gibbs & Bruns LLP
 Gordon Rees Scully & Mansukhani LLP
 Greenberg Traurig LLP
 Haight Brown & Bonesteel LLP
 Hall & Evans LLC
 Huth Reynolds LLP
 Ice Miller LLP
 Joele Frank Wilkinson Brimmer Katch
 Kalbaugh Pfund & Messersmith PC
 KPMG LLP
 Law Offices of Michael Steel
 Leak And Dougals PC
 Lewis Thomason King Krieg & Waldrop
 Mayer LLP
 MB Law Group LLP
 Meridian Compensation Partners LLC
 Mintzer Sarowitz Zeris
 Moore & Van Allen PLLC
 Morgan Lewis & Bockius LLP
 Murphy Sanchez PLLC
 Norton Rose Fulbright US LLP
 Nuzzo & Roberts LLC
 PricewaterhouseCoopers LLP
 Quinn Law Firm
 Reed Smith LLP
 Rendigs, Fry, Kiely & Dennis, LLP
 Rock Hutchinson PLLP
 Satterlee Gibbs PLLC
 Sea LTD
 Secrest Wardle Lynch Hampton
 Segal McCambridge Singer
 Steptoe & Johnson PLLC
 Tax Credit Co
 Thompson Hine LLP
 Thomson Reuters West
 Truitt Law Firm LLC
 Vertex Inc
 Vorys Sater Seymour Pease LLP
 Young Moore And Henderson PA

Temporary Labor/ Staffing Agencies

Adecco Employment Services
Akkodis
Avi Foodsystems Inc
Avriel Ralys
Bam Marketing Services Ltd
Boren Brothers Waste Services
CHEP USA
City of Kentwood Treasurer
Compass Group
D&J Master Clean Inc
Daily Services
Distribution Solutions
Erg Staffing Service LLC
Express Services Inc
Forte Transportation
Fun Online Corporation
FurnitureSource
Infosys Limited
It Xcel Consulting
Maxwell Consulting LLC
Minute Men Staffing Svc
Partners Personnel Management
Peopleshare LLC
Pridestaff
Retail Logistics Excellence Relexo
Snider Blake Personnel
Supriya Kolhatkar
Surge Staffing
Texoma Business Services LLC
Vertiv Corporation
Winsor Staffing LI&C
Everest Technologies

Benefit Providers

Anthem, Inc.
IEC Group, Inc. d/b/a AmeriBen
OptumRx
ArchimedesRx
Metropolitan Life Insurance Company
VSP Vision Care, Inc.
Sun Life and Health Insurance Company
Optum Financial, Inc.
Nationwide Mutual Insurance Company
The Allstate Corporation
Sedgwick Claims Management

Shareholders

FMR LLC
BlackRock, Inc.
Liechtensteinische Landesbank Aktiengesellschaft
The Vanguard Group, Inc.

Equipment Lessors & Financing

IBM Credit LLC

Mitsubishi HC Capital America

Creditor Professionals

Berkeley Research Group, LLC
Otterbourg P.C.
Choate, Hall & Stewart LLP

Potential Purchasers/ Investors

Nexus Capital Management LP

SCHEDULE 2

Disclosures to Cole Schotz Retention Application

Parties who are current or former clients of Cole Schotz in matters unrelated to the Chapter 11 Cases, whose names include the following:

Name of Interested Party Searched	Relationship to Debtors	Name of Entity that is a Cole Schotz Client	Relationship to Cole Schotz
A&G Realty Partners	Debtors Professionals	A&G Real Estate Partners	Current Client
Liberty Mutual Insurance Company	Depository Banks, Sureties, and Letter of Credit Providers	Liberty Mutual	Former Client
Continental Casualty Company/Florida Power and Lights	Insurance Providers/Utilities	Continental Casualty Company/Florida Power and Lights	Cole Schotz represents a group of ad hoc lenders in which Continental Casualty Company and Florida Power and Lights are members
Berkeley Research Group	Creditor Professionals	Berkeley Research Group	Current Client
FTI Consulting	Other Professionals	FTI Consulting	Current Client
Watts Guerra LLP	Litigation Parties' Opposing Counsel	Watts Guerra LLP	Cole Schotz represents a group of ad hoc supporting counsel in which Watts Guerra LLP is a member
Brandon J. Broderick, LLC	Litigation Parties' Opposing Counsel	Brandon J. Broderick	Current Client
Kin Properties/Kin Properties, Inc.	Real Estate Lessors/Landlords	Kin Properties	Former Client
Kimco Realty Corporation	Real Estate Lessors/Landlords	Kimco Realty Corporation	Current Client
Levin Properties, LP	Real Estate Lessors/Landlords	Levin Properties, LP	Current Client

RPT Realty LP	Real Estate Lessors/Landlords	RPT Realty LP	Current Client
Urban Edge Properties	Real Estate Lessors/Landlords	Urban Edge	Current Client
Albertson's Inc./Albertson's LLC	Real Estate Lessors/Landlords	Albertsons/Albertson's Company/ Albertson's, LLC/Albertson's Holding	Current Client
Cloverleaf Shopping Center Corporation	Real Estate Lessors/Landlords	CloverLeaf Center	Current Client
Verizon Wireless	Utility Providers	Verizon Wireless/ Verizon Pennsylvania/ Verizon New Jersey/ Verizon Maryland	Current Client
Debra Johnson	Litigation Parties' Opposing Counsel	Debra Brandner Johnson ¹	Current Client
Windsor Shopping Center	Real Estate Lessors/Landlords	Windsor Commons Shopping Center	Current Client
MDG Strategic Acquisition LLC	Real Estate Lessors/Landlords	MDG Strategic Acquisitions	Current Client
Montgomery Acquisition LP	Real Estate Lessors/Landlords	Montgomery Acquisition, L.P.	Current Client
NP Invesco, L.L.C.	Real Estate Lessors/Landlords	NP Investments	Current Client
Seaview Acquisition, LLC	Real Estate Lessors/Landlords	Seaview Acquisitions	Former Client
Gator Bedford LLC/ Gator Clifton Partners, LTD./ Gator Cortlandville Partners/ Gator Danville LLC/ Gator Fairhaven Partners LTD/ Gator Lockport LLC/ Gator Sarasota LLC/ Gator Swansea Partners, LLLP/ Gator Waccamaw Shopp. Ctr Ltd	Real Estate Lessors/Landlords	Gator Investments and its Affiliates	Current Client
Heights Plaza Partners, LLC	Real Estate Lessors/Landlords	Heights Plaza Partners, LLC	Current Client

ACE Property and Casualty Insurance Company (Chubb)	Insurance Providers	Ace American Insurance Company (Chubb)	Former Client of Cole Schotz attorney at Former Firm
America's Realty, LLC	Committee Member	America's Realty, LLC	Former Client of Cole Schotz attorney at Former Firm
V&S Seven Oaks LLC	Real Estate Lessors/Landlords	V&S Holdings LLC (and their affiliates)	Current Client

As part of its diverse practice, Cole Schotz appears in numerous cases, proceedings and transactions involving many different professionals, including other attorneys, accountants, financial consultants and investment bankers, some of whom are or represent parties-in-interest in the Chapter 11 Cases. Cole Schotz does not, and will not, represent any such professional in the Chapter 11 Cases.

Furthermore, United States Bankruptcy Judge for the District of Delaware J. Kate Stickles was a former member at Cole Schotz.

¹ Cole Schotz is unable to determine if the interested party searched is the same party that is a current Cole Schotz client and is disclosing this potential relationship out of an abundance of caution.

EXHIBIT B

Committee Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**DECLARATION OF ANDREW MORRIS IN
SUPPORT OF THE APPLICATION FOR AN ORDER
PURSUANT TO 11 U.S.C. §§ 328(a) AND 1103 AUTHORIZING
AND APPROVING THE RETENTION AND EMPLOYMENT OF
COLE SCHOTZ P.C. AS SPECIAL REAL ESTATE COUNSEL, EFFICIENCY
COUNSEL AND DELAWARE COUNSEL TO THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS EFFECTIVE AS OF SEPTEMBER 24, 2024**

I, Andrew Morris, hereby declare, pursuant to 28 U.S.C. § 1746, as follows:

1. My name is Andrew Morris. I am over the age of 21 and am competent in all respects to make this Declaration. I am the chair of the Official Committee of Unsecured Creditors (the “Committee”) of Big Lots, Inc., *et al.* (collectively, the “Debtors”) in these chapter 11 cases (the “Chapter 11 Cases”).

2. I am authorized to make this declaration (this “Declaration”) in support of the Committee’s application (the “Application”)² seeking authorization to retain Cole Schotz P.C. (“Cole Schotz”) as its special real estate counsel, efficiency counsel and Delaware counsel pursuant to sections 328(a) and 1103(a) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et*

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms not defined herein shall have the meanings ascribed to them in the Application.

seq. (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”). Except as otherwise noted, I have personal knowledge as to all of the information set forth below.

3. This Declaration is provided pursuant to the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013* (the “Revised UST Guidelines”). Except as otherwise noted, all facts in this Declaration are based on my personal knowledge of the matters set forth herein, information gathered from my review of relevant documents and information supplied to me by Cole Schotz.

4. I am informed by counsel that Paragraph D.2 of the Revised UST Guidelines suggests that any application for employment of an attorney under 11 U.S.C. §§ 327 or 1103 be accompanied by a verified statement from the client that addresses the following:

- (a) The identity and position of the person making the verification. The person ordinarily should be the general counsel of the debtor or another officer responsible for supervising outside counsel and monitoring and controlling legal costs.
- (b) The steps taken by the client to ensure that the applicant’s billing rates and material terms for the engagement are comparable to the applicant’s billing rates and terms for other non-bankruptcy engagements and to the billing rates and terms of other comparably skilled professionals.
- (c) The number of firms the client interviewed.
- (d) If the billing rates are not comparable to the applicant’s billing rates for other non-bankruptcy engagements and to the billing rates of other comparably skilled professionals, the circumstances warranting the retention of that firm.
- (e) The procedures the client has established to supervise the applicant’s fees and expenses and to manage costs. If the procedure for the budgeting, review and approval of fees and expenses differ from those the client

regularly employs in non-bankruptcy cases to supervise outside general counsel, explain how and why. In addition, describe any efforts to negotiate rates including rates for routine matters, or in the alternative to delegate such matters to less expensive counsel.

Identity of Declarant

23. On September 23, 2024, the Office of the United States Trustee for Region 3 (the “U.S. Trustee”) appointed a seven-member Committee consisting of: (i) Realty Income Corporation; (ii) Blue Owl Real Estate Capital LLC; (iii) America’s Realty, LLC; (iv) Zest Garden Limited; (v) NCR Voyix Corporation; (vi) Twin Star International, Inc.; and (vii) Everstar Merchandise Co., Limited. *See* Docket No. 248. Blue Owl Real Estate Capital LLC serves as the chair of the Committee.

5. As the chair and a member of the Committee, I was directly involved in the Committee’s decision to retain Cole Schotz as special real estate counsel, efficiency counsel and Delaware counsel.

Steps Taken to Ensure the Comparability of Engagement Terms

6. Cole Schotz has informed the Committee that its rates for bankruptcy representations are comparable to the rates Cole Schotz charges for non-bankruptcy representations, and that Cole Schotz endeavors to set its hourly rates for attorneys and professionals at levels competitive to those charged by peer firms.

7. Following its formation, the Committee interviewed five (5) law firms to represent the Committee in these Chapter 11 Cases. After interviewing each of these firms, the Committee selected Cole Schotz as its proposed special real estate counsel, efficiency counsel and Delaware counsel because of its extensive experience representing committees and other parties in chapter 11 proceedings, as well as its knowledge and expertise in the fields of, *inter alia*, debtors’ and creditors’ rights and bankruptcy. In addition, several of the attorneys at Cole Schotz are members

in good standing of the Bar of the Supreme Court of Delaware and regularly practice before this Court. Furthermore, several of the attorneys at Cole Schotz who will be employed in the Chapter 11 Cases have extensive experience addressing real estate and lease issues in large retail chapter 11 cases. Therefore, it is the Committee's opinion that Cole Schotz is well qualified to represent and assist the Committee in performing its duties in the Chapter 11 Cases.

Rate Structure

8. Cole Schotz has informed the Committee that its hourly rates are subject to periodic adjustments (typically on or about September 1 of each year) to reflect economic and other conditions.

9. By virtue of the foregoing, and for the reasons set forth in the Application and the Alberto Declaration, the Committee believes that Cole Schotz is well qualified to represent the Committee in the Chapter 11 Cases as special real estate counsel, efficiency counsel and Delaware counsel and seeks entry of an order in the form attached to the Application authorizing the Committee to retain Cole Schotz effective as of September 24, 2024 in accordance with the terms set forth in the Application and the Alberto Declaration.

Procedures Established to Supervise Fees and Expenses and Manage Costs

10. I understand that Cole Schotz will be using budget and staffing reports for legal services provided to the Committee during this engagement. The Committee recognizes that in the course of a chapter 11 case, there may be unforeseeable fees and expenses that will need to be addressed by the Committee and Cole Schotz. Therefore, the Committee recognizes that it is its responsibility to closely monitor the billing practices of its counsel to ensure that the fees and expenses paid by the estates remain consistent with the Committee's expectations and exigencies of these cases. The Committee will continue to review the invoices submitted by Cole Schotz, and

together with Cole Schotz, may periodically amend the budget and staffing plan as the cases develop to reflect changed circumstances or unanticipated developments.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: October 18, 2024

**THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF BIG
LOTS, INC., *ET AL.***

/s/ Andrew Morris

By: Andrew Morris

On behalf of Blue Owl Real Estate Capital LLC
in his capacity as chair of the Official
Committee of Big Lots, Inc., *et al.*

EXHIBIT C

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Re: Docket No. _____

**ORDER PURSUANT TO
11 U.S.C. §§ 328(a) AND 1103 AUTHORIZING
AND APPROVING THE RETENTION AND EMPLOYMENT
OF COLE SCHOTZ P.C. AS SPECIAL REAL ESTATE COUNSEL, EFFICIENCY
COUNSEL AND DELAWARE COUNSEL TO THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS EFFECTIVE AS OF TO SEPTEMBER 24, 2024**

Upon the application (the “Application”)² of the Official Committee of Unsecured Creditors (the “Committee”) of Big Lots, Inc., *et al.* (collectively, the “Debtors”) for entry of an order, pursuant to sections 328(a) and 1103(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), authorizing the Committee to retain and employ Cole Schotz P.C. (“Cole Schotz”) as its special real estate counsel, efficiency counsel and Delaware counsel in connection with the Debtors’ chapter 11 cases (the “Chapter 11 Cases”) effective as of September 24, 2024, and upon the declaration of Justin R. Alberto, a member in the Bankruptcy & Corporate Restructuring group of Cole Schotz (the

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Application.

“Alberto Declaration”), and the declaration of Andrew Morris, as chair of the Committee (the “Committee Declaration”, and together with the Alberto Declaration, the “Declarations”); and it appearing that the attorneys of Cole Schotz who will perform services on behalf of the Committee in the Chapter 11 Cases are duly qualified to practice before this Court; and the United States District Court for the District of Delaware having jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to the Court under 28 U.S.C. § 157 and the Amended Standing Order of Reference from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court finding, based on the representations made in the Application and the Declarations, that Cole Schotz does not represent any interest adverse to the Committee or the Debtors’ estates with respect to the matters upon which it is to be engaged, that it is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, that its employment is necessary and appropriate and in the best interests of the Committee and the Debtors’ estates; and finding that adequate notice of the Application having been given; and it appearing that no other notice need be given; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED AND DECREED that:

1. The Application is APPROVED as set forth herein.
2. The Committee is hereby authorized to retain and employ Cole Schotz as its special real estate counsel, efficiency counsel and Delaware counsel in these Chapter 11 Cases, effective as of September 24, 2024, pursuant to sections 328(a) and 1103 of the Bankruptcy Code, as

contemplated by the Application and on the terms provided in the Application and the Alberto Declaration, and Cole Schotz is authorized to perform the services set forth in the Application and the Alberto Declaration, as may be modified herein.

3. Cole Schotz shall be compensated in accordance with procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and such procedures as may be fixed by order of this Court.

4. Notwithstanding anything to the contrary in the Application or the Alberto Declaration, Cole Schotz shall not seek reimbursement of any fees or costs arising from the defense of any of Cole Schotz's fee applications in these Chapter 11 Cases.

5. Cole Schotz shall make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013* (the "Revised UST Guidelines") in connection with any interim or final fee applications Cole Schotz files in the Chapter 11 Cases.

6. Consistent with the Revised UST Guidelines, Cole Schotz shall provide ten (10) business days' notice to the Debtors and the U.S. Trustee before any increases in the rates set forth in the Application are implemented and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

7. Notwithstanding anything in the Application to the contrary, Cole Schotz shall (i) to the extent that it uses the services of independent contractors or subcontractors (collectively, the "Contractors") in these cases, pass through the cost of such Contractors at the

same rate that Cole Schotz pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) ensure that the Contractors are subject to the same conflicts checks as required for Cole Schotz; and (iv) file with this Court such disclosures required by Bankruptcy Rule 2014.

8. Cole Schotz shall use its reasonable efforts to avoid any duplication of services provided by any of the Committee's other retained professionals in these Chapter 11 Cases.

9. To the extent that there may be any inconsistency among the terms of the Application, the Alberto Declaration and this Order, the terms of this Order shall govern.

10. The Committee is authorized and empowered to take all actions necessary to effectuate the relief granted by this Order.

11. Notwithstanding the possible applicability of Bankruptcy Rules 6004, 7062, 9014 or otherwise, or any Local Rule that might otherwise delay the effectiveness of this Order, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

12. The Court shall retain jurisdiction to hear and determine all matters arising under or related to the implementation or interpretation of this Order.